

By Senator Fasano

11-1585-07

1 A bill to be entitled
2 An act relating to ad valorem tax exemptions
3 for certain disabled veterans; amending s.
4 196.011, F.S.; authorizing the governing body
5 of a county to waive the requirement that an
6 annual application be made for a veteran's
7 disability discount; requiring a veteran who
8 receives such a discount to notify the property
9 appraiser of any changes in the use of the
10 property or in his or her degree of disability;
11 providing penalties for noncompliance;
12 providing an effective date.
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14 Be It Enacted by the Legislature of the State of Florida:
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16 Section 1. Subsection (9) of section 196.011, Florida
17 Statutes, is amended to read:
18 196.011 Annual application required for exemption.--
19 (9)(a) A county may, at the request of the property
20 appraiser and by a majority vote of its governing body, waive
21 the requirement that an annual application or statement be
22 made for exemption of property within the county after an
23 initial application is made and the exemption granted. The
24 waiver under this subsection of the annual application or
25 statement requirement applies to all exemptions under this
26 chapter except the exemption under s. 196.1995.
27 Notwithstanding such waiver, refiling of an application or
28 statement shall be required when any property granted an
29 exemption is sold or otherwise disposed of, when the ownership
30 changes in any manner, when the applicant for homestead
31 exemption ceases to use the property as his or her homestead,

1 or when the status of the owner changes so as to change the
2 exempt status of the property. In its deliberations on whether
3 to waive the annual application or statement requirement, the
4 governing body shall consider the possibility of fraudulent
5 exemption claims which may occur due to the waiver of the
6 annual application requirement. It is the duty of the owner of
7 any property granted an exemption who is not required to file
8 an annual application or statement to notify the property
9 appraiser promptly whenever the use of the property or the
10 status or condition of the owner changes so as to change the
11 exempt status of the property. If any property owner fails to
12 so notify the property appraiser and the property appraiser
13 determines that for any year within the prior 10 years the
14 owner was not entitled to receive such exemption, the owner of
15 the property is subject to the taxes exempted as a result of
16 such failure plus 15 percent interest per annum and a penalty
17 of 50 percent of the taxes exempted. Except for homestead
18 exemptions controlled by s. 196.161, it is the duty of the
19 property appraiser making such determination to record in the
20 public records of the county a notice of tax lien against any
21 property owned by that person or entity in the county, and
22 such property must be identified in the notice of tax lien.
23 Such property is subject to the payment of all taxes and
24 penalties. Such lien when filed shall attach to any property,
25 identified in the notice of tax lien, owned by the person who
26 illegally or improperly received the exemption. Should such
27 person no longer own property in that county, but own property
28 in some other county or counties in the state, it shall be the
29 duty of the property appraiser to record a notice of tax lien
30 in such other county or counties, identifying the property
31 owned by such person or entity in such county or counties, and

1 it shall become a lien against such property in such county or
2 counties.

3 (b) A county may, at the request of the property
4 appraiser and by a majority vote of its governing body, waive
5 the requirement that an annual application be made for the
6 veteran's disability discount granted pursuant to s. 6(g),
7 Art. VII of the State Constitution after an initial
8 application is made and the discount granted. It is the duty
9 of the disabled veteran receiving a discount for which annual
10 application has been waived to notify the property appraiser
11 promptly whenever the use of the property or the percentage of
12 disability to which the veteran is entitled changes. If a
13 disabled veteran fails to notify the property appraiser and
14 the property appraiser determines that for any year within the
15 prior 10 years the veteran was not entitled to receive all or
16 a portion of such discount, the penalties and processes in
17 paragraph (a) relating to the failure to notify the property
18 appraiser of ineligibility for an exemption shall apply.

19 ~~(c)(b)~~ For an exemption under s. 196.101(2), the
20 statement concerning gross income must be filed with the
21 property appraiser not later than March 1 of every year.

22 ~~(d)(e)~~ If an exemption for which the annual
23 application is waived pursuant to this subsection will be
24 denied by the property appraiser in the absence of the
25 refileing of the application, notification of an intent to deny
26 the exemption shall be mailed to the owner of the property
27 prior to February 1. If the property appraiser fails to
28 timely mail such notice, the application deadline for such
29 property owner pursuant to subsection (1) shall be extended to
30 28 days after the date on which the property appraiser mails
31 such notice.

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Section 2. This act shall take effect January 1, 2008.

SENATE SUMMARY

Allows a county to waive the requirement that an annual application be made for a veteran's disability discount. Requires a veteran who receives such a discount to notify the property appraiser of any changes in the property or in his or her degree of disability. Provides penalties for noncompliance.