

1 A bill to be entitled
 2 An act relating to ad valorem taxation of homestead
 3 property; creating s. 196.082, F.S.; requiring that
 4 certain disabled veterans receive a discount from ad
 5 valorem taxes levied on homestead property; providing
 6 conditions under which the discount applies; providing
 7 application procedures; imposing requirements upon
 8 property appraisers who deny such an application;
 9 providing for an appeal to the value adjustment board;
 10 authorizing reapplication in a subsequent year; providing
 11 requirements for property appraisers in applying the
 12 discount; amending s. 196.011, F.S.; authorizing the
 13 governing body of a county to waive the requirement that
 14 an annual application be made for a veteran's disability
 15 discount; requiring a veteran receiving such a discount to
 16 notify the property appraiser of any changes in the use of
 17 the property or in the degree of disability; providing
 18 penalties for noncompliance; amending s. 192.0105, F.S.;
 19 conforming a cross-reference; providing for retroactive
 20 operation; providing an effective date.

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 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Section 196.082, Florida Statutes, is created
 25 to read:

26 196.082 Discounts for disabled veterans.--
 27 (1) Each veteran who is age 65 or older and is partially
 28 or totally permanently disabled shall receive a discount from

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29 the amount of the ad valorem tax otherwise owed on homestead
30 property the veteran owns and resides in if:

31 (a) The disability was combat related;

32 (b) The veteran was a resident of this state at the time
33 of entering the military service of the United States; and

34 (c) The veteran was honorably discharged upon separation
35 from military service.

36 (2) The discount shall be in a percentage equal to the
37 percentage of the veteran's permanent, service-connected
38 disability as determined by the United States Department of
39 Veterans Affairs.

40 (3) To qualify for the discount granted under this
41 section, an applicant must submit to the county property
42 appraiser by March 1:

43 (a) Proof of residency at the time of entering military
44 service;

45 (b) An official letter from the United States Department
46 of Veterans Affairs that states the percentage of the veteran's
47 service-connected disability and evidence that reasonably
48 identifies the disability as being combat related;

49 (c) A copy of the veteran's honorable discharge; and

50 (d) Proof of age as of January 1 of the year to which the
51 discount will apply.

52
53 Any applicant who is qualified to receive a discount under this
54 section and fails to file an application by March 1 may file an
55 application for the discount and may file, pursuant to s.
56 194.011(3), a petition with the value adjustment board

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57 requesting that the discount be granted. Such application and
58 petition shall be subject to the same procedures as for
59 exemptions set forth in s. 196.011(8).

60 (4) If the property appraiser denies the request for a
61 discount, the property appraiser shall notify the applicant, in
62 writing, stating the reasons for denial on or before July 1 of
63 the year for which the application was filed. The applicant may
64 reapply for the discount in a subsequent year pursuant to the
65 procedure provided in this section. All notifications must
66 specify the right to appeal to the value adjustment board and
67 the procedures to follow in obtaining such an appeal under s.
68 196.193(5).

69 (5) The property appraiser shall apply the discount by
70 reducing the taxable value of such property before certifying
71 the tax roll to the tax collector.

72 (a) The property appraiser shall first ascertain all other
73 applicable exemptions, including exemptions provided pursuant to
74 local option, and deduct all other exemptions from the assessed
75 value.

76 (b) The percentage discount portion of the remaining value
77 that is attributable to service-connected disabilities shall be
78 subtracted to yield the discounted taxable value.

79 (c) The resulting taxable value shall be included in the
80 certification for use by taxing authorities in setting millage.

81 (d) The property appraiser shall place the discounted
82 amount on the tax roll when it is extended.

83 Section 2. Subsection (9) of section 196.011, Florida
84 Statutes, is amended to read:

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85 | 196.011 Annual application required for exemption.--
86 | (9)(a) A county may, at the request of the property
87 | appraiser and by a majority vote of its governing body, waive
88 | the requirement that an annual application or statement be made
89 | for exemption of property within the county after an initial
90 | application is made and the exemption granted. The waiver under
91 | this subsection of the annual application or statement
92 | requirement applies to all exemptions under this chapter except
93 | the exemption under s. 196.1995. Notwithstanding such waiver,
94 | refiling of an application or statement shall be required when
95 | any property granted an exemption is sold or otherwise disposed
96 | of, when the ownership changes in any manner, when the applicant
97 | for homestead exemption ceases to use the property as his or her
98 | homestead, or when the status of the owner changes so as to
99 | change the exempt status of the property. In its deliberations
100 | on whether to waive the annual application or statement
101 | requirement, the governing body shall consider the possibility
102 | of fraudulent exemption claims which may occur due to the waiver
103 | of the annual application requirement. It is the duty of the
104 | owner of any property granted an exemption who is not required
105 | to file an annual application or statement to notify the
106 | property appraiser promptly whenever the use of the property or
107 | the status or condition of the owner changes so as to change the
108 | exempt status of the property. If any property owner fails to so
109 | notify the property appraiser and the property appraiser
110 | determines that for any year within the prior 10 years the owner
111 | was not entitled to receive such exemption, the owner of the
112 | property is subject to the taxes exempted as a result of such

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113 failure plus 15 percent interest per annum and a penalty of 50
114 percent of the taxes exempted. Except for homestead exemptions
115 controlled by s. 196.161, it is the duty of the property
116 appraiser making such determination to record in the public
117 records of the county a notice of tax lien against any property
118 owned by that person or entity in the county, and such property
119 must be identified in the notice of tax lien. Such property is
120 subject to the payment of all taxes and penalties. Such lien
121 when filed shall attach to any property, identified in the
122 notice of tax lien, owned by the person who illegally or
123 improperly received the exemption. Should such person no longer
124 own property in that county, but own property in some other
125 county or counties in the state, it shall be the duty of the
126 property appraiser to record a notice of tax lien in such other
127 county or counties, identifying the property owned by such
128 person or entity in such county or counties, and it shall become
129 a lien against such property in such county or counties.

130 (b) A county may, at the request of the property appraiser
131 and by a majority vote of the governing body of the county,
132 waive the requirement that an annual application be made for the
133 veteran's disability discount granted pursuant to s. 6(g), Art.
134 VII of the State Constitution after an initial application is
135 made and the discount is granted. A disabled veteran receiving a
136 discount for which annual application has been waived shall
137 notify the property appraiser promptly whenever the use of the
138 property or the percentage of disability to which the veteran is
139 entitled changes. If a disabled veteran fails to notify the
140 property appraiser and the property appraiser determines that

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141 for any year within the prior 10 years the veteran was not
142 entitled to receive all or a portion of such discount, the
143 penalties and processes in paragraph (a) relating to the failure
144 to notify the property appraiser of ineligibility for an
145 exemption shall apply.

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

149 (d)~~(e)~~ If an exemption for which the annual application is
150 waived pursuant to this subsection will be denied by the
151 property appraiser in the absence of the refileing of the
152 application, notification of an intent to deny the exemption
153 shall be mailed to the owner of the property prior to February
154 1. If the property appraiser fails to timely mail such notice,
155 the application deadline for such property owner pursuant to
156 subsection (1) shall be extended to 28 days after the date on
157 which the property appraiser mails such notice.

158 Section 3. Paragraph (c) of subsection (2) of section
159 192.0105, Florida Statutes, is amended to read:

160 192.0105 Taxpayer rights.--There is created a Florida
161 Taxpayer's Bill of Rights for property taxes and assessments to
162 guarantee that the rights, privacy, and property of the
163 taxpayers of this state are adequately safeguarded and protected
164 during tax levy, assessment, collection, and enforcement
165 processes administered under the revenue laws of this state. The
166 Taxpayer's Bill of Rights compiles, in one document, brief but
167 comprehensive statements that summarize the rights and
168 obligations of the property appraisers, tax collectors, clerks

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169 of the court, local governing boards, the Department of Revenue,
170 and taxpayers. Additional rights afforded to payors of taxes and
171 assessments imposed under the revenue laws of this state are
172 provided in s. 213.015. The rights afforded taxpayers to assure
173 that their privacy and property are safeguarded and protected
174 during tax levy, assessment, and collection are available only
175 insofar as they are implemented in other parts of the Florida
176 Statutes or rules of the Department of Revenue. The rights so
177 guaranteed to state taxpayers in the Florida Statutes and the
178 departmental rules include:

179 (2) THE RIGHT TO DUE PROCESS.--

180 (c) The right to file a petition for exemption or
181 agricultural classification with the value adjustment board when
182 an application deadline is missed, upon demonstration of
183 particular extenuating circumstances for filing late (see ss.
184 193.461(3)(a) and 196.011(1), (7), (8), and (9) (d) ~~(e)~~).

185 Section 4. This act shall take effect upon becoming a law
186 and shall operate retroactively to December 7, 2006.