

By the Committee on Military and Veterans Affairs, Space, and Domestic Security

583-03412-13

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1 A bill to be entitled

2 An act relating to homestead property tax exemptions;
3 amending s. 196.082, F.S.; deleting a requirement that
4 a disabled veteran be a resident of this state at the
5 time of entering military service in order to receive
6 a discount on the ad valorem tax owed on his or her
7 homestead property; providing for retroactivity;
8 providing an effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Subsections (1) and (3) of section 196.082,
13 Florida Statutes, are amended to read:

14 196.082 Discounts for disabled veterans.—

15 (1) Each veteran who is age 65 or older and is partially or
16 totally permanently disabled shall receive a discount from the
17 amount of the ad valorem tax otherwise owed on homestead
18 property that the veteran owns and resides in if:

19 (a) The disability was combat-related;

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

22 (b)(e) The veteran was honorably discharged upon separation
23 from military service.

24 (3) To qualify for the discount ~~granted~~ under this section,
25 an applicant must submit to the county property appraiser by
26 March 1:

27 ~~(a) Proof of residency at the time of entering military~~
28 ~~service;~~

29 (a)(b) An official letter from the United States Department

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30 of Veterans Affairs which states the percentage of the veteran's
31 service-connected disability and evidence that reasonably
32 identifies the disability as combat-related;

33 (b)~~(e)~~ A copy of the veteran's honorable discharge; and

34 (c)~~(d)~~ Proof of age as of January 1 of the year to which
35 the discount applies ~~will apply~~.

36

37 An ~~Any~~ applicant who is qualified to receive a discount under
38 this section and who fails to file an application by March 1 may
39 file an application for the discount and may file, pursuant to
40 s. 194.011(3), a petition with the value adjustment board
41 requesting that the discount be granted. Such application and
42 petition is ~~shall be~~ subject to the same procedures as ~~for~~
43 exemptions under ~~set forth in~~ s. 196.011(8).

44 Section 2. This act shall take effect July 1, 2013, and
45 operate retroactively to January 1, 2013.