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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/02/2013	.	
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The Committee on Military and Veterans Affairs, Space, and Domestic Security (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 44 - 104
and insert:

2. The veteran's disability is directly related to an injury, wound, or condition sustained through combat. For purposes of this section, the term "combat" means active, armed fighting with enemy forces while under threat of immediate physical harm. Examples of proof may include, but are not limited to, pay records showing combat-related pay, service records showing deployment to a combat zone, or a medal, ribbon, or badge that demonstrates participation in combat, together



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13 with medical records showing the date of injury, wound, or
14 condition sustained or other official documentation
15 demonstrating that the disability is related to combat.

16 (c) A copy of the veteran's honorable discharge. ~~and~~

17 (d) Proof of age as of January 1 of the year to which the
18 discount applies ~~will apply~~.

19 (e) A sworn statement attesting that the applicant has a
20 service-connected disability that is directly related to combat.
21 A veteran who provides proof under subparagraph (b)1. is not
22 required to make such attestation.

23 (4) The diagnosis of a presumptive disease recognized by
24 the United States Department of Veterans Affairs does not in
25 itself constitute evidence of a combat-related disability. A
26 veteran must provide proof that the disease is directly related
27 to combat as defined in subparagraph (3)(b)2.

28 (5) An ~~Any~~ applicant who is qualified to receive a discount
29 under this section and who fails to file an application by March
30 1 may file an application for the discount and ~~may file,~~
31 ~~pursuant to s. 194.011(3),~~ a petition with the value adjustment
32 board pursuant to s. 194.011(3) requesting that the discount be
33 granted. Such application and petition are ~~shall be~~ subject to
34 the same procedures as ~~for~~ exemptions under ~~set forth in~~ s.
35 196.011(8).

36 (6) ~~(4)~~ If the property appraiser denies the request for a
37 discount, the appraiser must notify the applicant in writing,
38 stating the reasons for denial, on or before July 1 of the year
39 for which the application was filed. The applicant may reapply
40 for the discount in a subsequent year using the procedure in
41 this section. All notifications must specify the right to appeal



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42 to the value adjustment board and the procedures to follow in
43 obtaining such an appeal under s. 196.193(5).

44 (7)~~(5)~~ The property appraiser shall apply the discount by
45 reducing the taxable value before certifying the tax roll to the
46 tax collector.

47 (a) The property appraiser shall first ascertain all other
48 applicable exemptions, including exemptions provided pursuant to
49 local option, and deduct such ~~all other~~ exemptions from the
50 assessed value.

51 (b) The percentage discount portion of the remaining value
52 which is attributable to service-connected disabilities shall be
53 subtracted to yield the discounted taxable value.

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

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

58 (8)~~(6)~~ An applicant for the discount ~~under this section~~ may
59 apply for the discount before receiving the necessary
60 documentation from the United States Department of Veterans
61 Affairs or its predecessor. Upon receipt of the documentation,
62 the discount shall be granted as of the date of the original
63 application, and the excess taxes paid shall be refunded. Any
64 refund of excess taxes paid is ~~shall be~~ limited to those paid
65 during the 4-year period of limitation set forth in s.
66 197.182(1)(e).

67 Section 2. This act shall operate retroactively to January
68 1, 2013. Amendments to s. 196.082, Florida Statutes, made by
69 this act apply only to applications for the tax discount
70 received pursuant to that section on or after January 1, 2013,



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71 and do not apply to applications received before that date.

72

73 ===== T I T L E A M E N D M E N T =====

74 And the title is amended as follows:

75 Delete line 11

76 and insert:

77 evidence of a combat-related disability; providing for
78 retroactive application; providing an