

By Senator Brandes

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1 A bill to be entitled
2 An act relating to a homestead property tax discount;
3 amending s. 196.082, F.S.; providing that if certain
4 conditions are met, the homestead property tax
5 discount for certain disabled veterans carries over to
6 the benefit of the veteran's surviving spouse until
7 the surviving spouse remarries or sells or otherwise
8 disposes of the homestead property; providing that if
9 the surviving spouse sells the property, the discount
10 may be transferred to his or her new primary
11 residence, subject to certain conditions; authorizing
12 a qualified applicant who fails to file an application
13 by a specified date to apply for the discount and file
14 a petition with the value adjustment board; specifying
15 procedures for applications and petitions; providing a
16 contingent effective date.

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

19
20 Section 1. Section 196.082, Florida Statutes, is amended to
21 read:

22 196.082 Discounts for disabled veterans; carryover for
23 surviving spouses.—

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

28 (a) The disability was combat-related; and

29 (b) The veteran was honorably discharged upon separation

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30 from military service.

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

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

38 (a) An official letter from the United States Department of
39 Veterans Affairs which states the percentage of the veteran's
40 service-connected disability and evidence that reasonably
41 identifies the disability as combat-related;

42 (b) A copy of the veteran's honorable discharge; and

43 (c) Proof of age as of January 1 of the year to which the
44 discount will apply.

45
46 Any applicant who is qualified to receive a discount under this
47 section and who fails to file an application by March 1 may file
48 an application for the discount and may file, pursuant to s.
49 194.011(3), a petition with the value adjustment board
50 requesting that the discount be granted. Such application and
51 petition shall be subject to the same procedures as for
52 exemptions set forth in s. 196.011(8).

53 (4) If a veteran receiving the discount under this section
54 predeceases his or her spouse and if, upon the death of the
55 veteran, the surviving spouse holds the legal or beneficial
56 title to the homestead and permanently resides thereon as
57 specified in s. 196.031, the discount that the veteran received
58 under this section carries over to the benefit of the veteran's

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59 surviving spouse until such time as he or she remarries, sells
60 the property, or otherwise disposes of the property. If the
61 surviving spouse sells the property, a discount not to exceed
62 the amount granted from the most recent ad valorem tax roll may
63 be transferred to his or her new residence as long as it is used
64 as his or her primary residence and he or she does not remarry.
65 Any applicant who is qualified to receive a discount pursuant to
66 this subsection and who fails to file an application by March 1
67 may file an application for the discount and may file, pursuant
68 to s. 194.011(3), a petition with the value adjustment board
69 requesting that the discount be granted. Such application and
70 petition are subject to the same procedures as for exemptions
71 set forth in s. 196.011(8).

72 (5) If the property appraiser denies the request for a
73 discount, the appraiser must notify the applicant in writing,
74 stating the reasons for denial, on or before July 1 of the year
75 for which the application was filed. The applicant may reapply
76 for the discount in a subsequent year using the procedure in
77 this section. All notifications must specify the right to appeal
78 to the value adjustment board and the procedures to follow in
79 obtaining such an appeal under s. 196.193(5).

80 (6)~~(5)~~ The property appraiser shall apply the discount by
81 reducing the taxable value before certifying the tax roll to the
82 tax collector.

83 (a) The property appraiser shall first ascertain all other
84 applicable exemptions, including exemptions provided pursuant to
85 local option, and deduct all other exemptions from the assessed
86 value.

87 (b) The percentage discount portion of the remaining value

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88 which is attributable to service-connected disabilities shall be
89 subtracted to yield the discounted taxable value.

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

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

94 (7)~~(6)~~ An applicant for the discount under this section may
95 apply for the discount before receiving the necessary
96 documentation from the United States Department of Veterans
97 Affairs or its predecessor. Upon receipt of the documentation,
98 the discount shall be granted as of the date of the original
99 application, and the excess taxes paid shall be refunded. Any
100 refund of excess taxes paid shall be limited to those paid
101 during the 4-year period of limitation set forth in s.
102 197.182(1)(e).

103 Section 2. This act shall take effect on the effective date
104 of the amendment to the State Constitution proposed by SJR _____
105 or a similar joint resolution having substantially the same
106 specific intent and purpose, if such amendment to the State
107 Constitution is approved at the general election held in
108 November 2020 or at an earlier special election specifically
109 authorized by law for that purpose.