

By the Committee on Military and Veterans Affairs and Space; and
Senator Brandes

583-02984-19

2019888c1

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; authorizing
16 the Department of Revenue to adopt emergency rules;
17 providing for expiration of that authorization;
18 providing a contingent effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. Section 196.082, Florida Statutes, is amended to
23 read:

24 196.082 Discounts for disabled veterans; carryover for
25 surviving spouses.—

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

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

31 (b) The veteran was honorably discharged upon separation
32 from military service.

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

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

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

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

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

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

55 (4) If a veteran receiving the discount under this section
56 predeceases his or her spouse and if, upon the death of the
57 veteran, the surviving spouse holds the legal or beneficial
58 title to the homestead and permanently resides thereon as

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59 specified in s. 196.031, the discount that the veteran received
60 under this section carries over to the benefit of the veteran's
61 surviving spouse until such time as he or she remarries, sells
62 the property, or otherwise disposes of the property. If the
63 surviving spouse sells the property, a discount not to exceed
64 the amount granted from the most recent ad valorem tax roll may
65 be transferred to his or her new residence as long as it is used
66 as his or her primary residence and he or she does not remarry.
67 Any applicant who is qualified to receive a discount pursuant to
68 this subsection and who fails to file an application by March 1
69 may file an application for the discount and may file, pursuant
70 to s. 194.011(3), a petition with the value adjustment board
71 requesting that the discount be granted. Such application and
72 petition are subject to the same procedures as for exemptions
73 set forth in s. 196.011(8).

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

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

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

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88 value.

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

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

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

96 ~~(7)(6)~~ An applicant for the discount under this section may
97 apply for the discount before receiving the necessary
98 documentation from the United States Department of Veterans
99 Affairs or its predecessor. Upon receipt of the documentation,
100 the discount shall be granted as of the date of the original
101 application, and the excess taxes paid shall be refunded. Any
102 refund of excess taxes paid shall be limited to those paid
103 during the 4-year period of limitation set forth in s.
104 197.182(1)(e).

105 Section 2. The Department of Revenue may, and all
106 conditions are deemed met to, adopt emergency rules pursuant to
107 s. 120.54(4), Florida Statutes, to administer this act.
108 Notwithstanding any other law, emergency rules adopted pursuant
109 to this section are effective for 6 months after adoption and
110 may be renewed during the pendency of procedures to adopt
111 permanent rules addressing the subject of the emergency rules.
112 This section expires January 1, 2022.

113 Section 3. This act shall take effect on the effective date
114 of the amendment to the State Constitution proposed by SJR 886
115 or a similar joint resolution having substantially the same
116 specific intent and purpose, if such amendment to the State

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117 Constitution is approved at the general election held in
118 November 2020 or at an earlier special election specifically
119 authorized by law for that purpose.