

1 A bill to be entitled
2 An act relating to transfer of tax exemption for
3 veterans; amending s. 196.011, F.S.; conforming a
4 provision to changes made by the act; amending s.
5 196.081, F.S.; authorizing certain veterans who
6 acquire a new homestead after the deadlines for
7 receiving the tax exemption for a current year have
8 passed to receive the exemption under specified
9 circumstances; amending s. 197.122, F.S.; requiring
10 property appraisers to correct specified assessments
11 under certain circumstances; providing an effective
12 date.

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

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16 Section 1. Paragraph (a) of subsection (1) of section
17 196.011, Florida Statutes, is amended to read:

18 196.011 Annual application required for exemption.—

19 (1) (a) Except as provided in s. 196.081(1)(b), every
20 person or organization who, on January 1, has the legal title to
21 real or personal property, except inventory, which is entitled
22 by law to exemption from taxation as a result of its ownership
23 and use shall, on or before March 1 of each year, file an
24 application for exemption with the county property appraiser,
25 listing and describing the property for which exemption is

26 | claimed and certifying its ownership and use. The Department of
27 | Revenue shall prescribe the forms upon which the application is
28 | made. Failure to make application, when required, on or before
29 | March 1 of any year shall constitute a waiver of the exemption
30 | privilege for that year, except as provided in subsection (7) or
31 | subsection (8).

32 | Section 2. Subsection (1) of section 196.081, Florida
33 | Statutes, is amended to read:

34 | 196.081 Exemption for certain permanently and totally
35 | disabled veterans and for surviving spouses of veterans;
36 | exemption for surviving spouses of first responders who die in
37 | the line of duty.—

38 | (1) (a) Any real estate that is owned and used as a
39 | homestead by a veteran who was honorably discharged with a
40 | service-connected total and permanent disability and for whom a
41 | letter from the United States Government or United States
42 | Department of Veterans Affairs or its predecessor has been
43 | issued certifying that the veteran is totally and permanently
44 | disabled is exempt from taxation, if the veteran is a permanent
45 | resident of this state on January 1 of the tax year for which
46 | exemption is being claimed or was a permanent resident of this
47 | state on January 1 of the year the veteran died.

48 | (b) The exemption under paragraph (a) shall be applied to
49 | a current tax year if the real estate owned and used as a
50 | homestead is acquired by the veteran after January 1 of the

51 current tax year and the veteran received the exemption on
52 another property in the immediately prior tax year.
53 Notwithstanding the exemption filing requirements of s. 196.011,
54 to receive the exemption under this paragraph, the veteran must
55 file an application with the property appraiser and may do so at
56 any time during the current tax year. If the application is
57 filed after the 25th day following the date the property
58 appraiser mails the assessment notice under s. 200.069, the
59 exemption shall be processed as a correction pursuant to s.
60 197.122(3). The applicant must identify the previous homestead
61 and the new property and certify under oath that the veteran
62 meets all of the following requirements:

63 1. Is otherwise qualified to receive the exemption under
64 paragraph (a).

65 2. Holds legal title or beneficial title to the new
66 property.

67 3. Intends to use or uses the new property as his or her
68 homestead.

69 Section 3. Subsection (3) of section 197.122, Florida
70 Statutes, is amended to read:

71 197.122 Lien of taxes; application.—

72 (3) A property appraiser shall correct an assessment to
73 reflect an exemption granted under s. 196.081(1), if the
74 application for the exemption was filed after the 25th day
75 following the date the property appraiser mails the assessment

76 | notice under s. 200.069. A property appraiser may also correct a
77 | material mistake of fact relating to an essential condition of
78 | the subject property to reduce an assessment if to do so
79 | requires only the exercise of judgment as to the effect of the
80 | mistake of fact on the assessed or taxable value of the
81 | property.

82 | (a) As used in this subsection, the term "an essential
83 | condition of the subject property" means a characteristic of the
84 | subject parcel, including only:

85 | 1. Environmental restrictions, zoning restrictions, or
86 | restrictions on permissible use;

87 | 2. Acreage;

88 | 3. Wetlands or other environmental lands that are or have
89 | been restricted in use because of such environmental features;

90 | 4. Access to usable land;

91 | 5. Any characteristic of the subject parcel which, in the
92 | property appraiser's opinion, caused the appraisal to be clearly
93 | erroneous; or

94 | 6. Depreciation of the property that was based on a latent
95 | defect of the property which existed but was not readily
96 | discernible by inspection on January 1, but not depreciation
97 | from any other cause.

98 | (b) The material mistake of fact or the assessment
99 | benefitting from an exemption granted under s. 196.081(1), if
100 | the application for the exemption was filed after the 25th day

101 following the date the property appraiser mails the assessment
102 notice under s. 200.069, may be corrected by the property
103 appraiser, in the same manner as provided by law for performing
104 the act in the first place only within 1 year after the approval
105 of the tax roll pursuant to s. 193.1142. If corrected, the tax
106 roll becomes valid ab initio and does not affect the enforcement
107 of the collection of the tax. If the correction results in a
108 refund of taxes paid on the basis of an erroneous assessment
109 included on the current year's tax roll, the property appraiser
110 may request the department to pass upon the refund request
111 pursuant to s. 197.182 or may submit the correction and refund
112 order directly to the tax collector in accordance with the
113 notice provisions of s. 197.182(2). Corrections to tax rolls for
114 previous years which result in refunds must be made pursuant to
115 s. 197.182.

116 Section 4. This act shall take effect July 1, 2020.