

By the Committees on Finance and Tax; and Community Affairs; and  
Senator Collins

593-03293-24

20241684c2

1 A bill to be entitled  
2 An act relating to an ad valorem tax exemption for  
3 veteran recipients of certain medals; creating s.  
4 196.083, F.S.; providing an ad valorem tax exemption  
5 on homestead property for certain veterans who have  
6 received certain medals; providing that such  
7 exemptions carry over to the benefit of surviving  
8 spouses under specified conditions; authorizing the  
9 spouse to transfer the exemption to another permanent  
10 residence under specified conditions; providing  
11 application procedures; providing a procedure by which  
12 an applicant may file an application after a specified  
13 date and request the exemption; specifying  
14 requirements if a property appraiser denies such  
15 application; providing for an appeal to the value  
16 adjustment board; authorizing an applicant to reapply  
17 in a subsequent year; authorizing an applicant to  
18 apply for the exemption before receiving certain  
19 documentation from the Federal Government; requiring  
20 refunds of excess taxes paid under certain  
21 circumstances; providing a contingent effective date.

22  
23 Be It Enacted by the Legislature of the State of Florida:

24  
25 Section 1. Section 196.083, Florida Statutes, is created to  
26 read:

27 196.083 Exemption for veteran recipients of certain medals;  
28 surviving spouse carryover.-

29 (1) Each veteran who has received any of the following

593-03293-24

20241684c2

30 medals shall receive an exemption of up to \$10,000 from the  
31 amount of the ad valorem tax otherwise owed on homestead  
32 property that the veteran owns and resides thereon if the  
33 veteran was honorably discharged upon separation from military  
34 service:

35 (a) The Purple Heart.

36 (b) The Medal of Honor.

37 (c) The Navy Cross.

38 (d) The Air Force Cross.

39 (e) The Distinguished Service Cross.

40 (f) The Distinguished Service Medal with Combat V.

41 (g) The Silver Star.

42 (h) The Legion of Merit with Combat V.

43 (i) The Distinguished Flying Cross.

44 (j) The Bronze Star with Combat V.

45 (2) If the veteran predeceases his or her spouse and if,  
46 upon the death of the veteran, the spouse holds the legal or  
47 beneficial title to the homestead and permanently resides  
48 thereon as specified in s. 196.031, the exemption from ad  
49 valorem tax which the veteran received carries over to the  
50 benefit of the veteran's spouse until such time as he or she  
51 remarries or sells or otherwise disposes of the property. If the  
52 spouse sells or otherwise disposes of the property, an exemption  
53 not to exceed the dollar amount granted from the most recent ad  
54 valorem tax roll may be transferred to his or her new residence,  
55 as long as it is used as his or her primary residence and he or  
56 she has not remarried.

57 (3) To qualify for the exemption granted under this  
58 section, an applicant must, by March 1, submit all of the

593-03293-24

20241684c2

59 following to the county property appraiser:

60 (a) Official documentation from the United States  
61 Government demonstrating receipt of a medal specified in  
62 subsection (1), including, but not limited to, the DD-214, DD-  
63 215, or other discharge form listing such award, general or  
64 permanent orders, or an award certificate.

65 (b) A copy of the veteran's honorable discharge.

66  
67 Any applicant who is qualified to receive an exemption under  
68 this section and who fails to file an application by March 1 may  
69 file an application for the exemption and may file, pursuant to  
70 s. 194.011(3), a petition with the value adjustment board  
71 requesting that the exemption be granted. Such application and  
72 petition are subject to the same procedures as those set forth  
73 in s. 196.011(8) for exemptions.

74 (4) If the property appraiser denies the request for an  
75 exemption, 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 exemption 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 (5) An applicant for the exemption under this section may  
83 apply for the exemption before receiving the necessary  
84 documentation from the United States Government. Upon receipt of  
85 the documentation, the exemption shall be granted as of the date  
86 of the original application, and the excess taxes paid shall be  
87 refunded. Any refund of excess taxes paid shall be limited to

593-03293-24

20241684c2

88 those paid during the 4-year period of limitation set forth in  
89 s. 197.182(1)(e).

90 Section 2. This act shall take effect on the effective date  
91 of the amendment to the State Constitution proposed by SJR 1686,  
92 or a similar joint resolution having substantially the same  
93 specific intent and purpose, if such amendment is approved at  
94 the next general election or at an earlier special election  
95 specifically authorized by law for that purpose.