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1 A bill to be entitled  
 2 An act relating to the ad valorem taxation of homestead  
 3 property; creating s. 196.082, F.S.; implementing s.  
 4 (6)(g), Art. VII of the State Constitution; providing that  
 5 certain disabled veterans must receive a discount from the  
 6 amount of the ad valorem tax levied on their homestead  
 7 property; providing conditions under which the discount  
 8 applies; providing application procedures; imposing  
 9 requirements upon a property appraiser who denies such an  
 10 application; providing for an appeal to the value  
 11 adjustment board; allowing reapplication in a subsequent  
 12 year; providing requirements for the property appraiser in  
 13 applying the discount; amending s. 196.011, F.S.;  
 14 authorizing the governing body of a county to waive the  
 15 requirement that an annual application be made for a  
 16 veteran's disability discount; requiring a veteran who  
 17 receives such a discount to notify the property appraiser  
 18 of any changes in the use of the property or in his or her  
 19 degree of disability; providing penalties for  
 20 noncompliance; providing for retroactivity; providing an  
 21 effective date.

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

24  
 25 Section 1. Section 196.082, Florida Statutes, is created to  
 26 read:

27 196.082 Discounts for disabled veterans.--

28 (1) Each veteran who is age 65 or older and is partially or  
 29 totally permanently disabled shall receive a discount from the

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30 amount of the ad valorem tax otherwise owed on homestead property  
 31 that the veteran owns and resides in if:

32 (a) The disability was combat-related;

33 (b) The veteran was a resident of this state at the time of  
 34 entering the military service of the United States; and

35 (c) The veteran was honorably discharged upon separation  
 36 from military service.

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

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

44 (a) Proof of residency at the time of entering military  
 45 service;

46 (b) An official letter from the United States Department of  
 47 Veterans Affairs which states the percentage of the veteran's  
 48 service-connected disability and evidence that reasonably  
 49 identifies the disability as combat-related;

50 (c) A copy of the veteran's honorable discharge; and

51 (d) Proof of age as of January 1 of the year to which the  
 52 discount will apply.

53  
 54 Any applicant who is qualified to receive a discount under this  
 55 section and who fails to file an application by March 1 may file  
 56 an application for the discount and may file, pursuant to s.  
 57 194.011(3), a petition with the value adjustment board requesting  
 58 that the discount be granted. Such application and petition shall

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59 be subject to the same procedures as for exemptions set forth in  
 60 s. 196.011(8).

61 (4) If the property appraiser denies the request for a  
 62 discount, the appraiser must notify the applicant in writing,  
 63 stating the reasons for denial, on or before July 1 of the year  
 64 for which the application was filed. The applicant may reapply  
 65 for the discount in a subsequent year using the procedure in this  
 66 section. All notifications must specify the right to appeal to  
 67 the value adjustment board and the procedures to follow in  
 68 obtaining such an appeal under s. 196.193(5).

69 (5) The property appraiser shall apply the discount by  
 70 reducing the taxable value before certifying the tax roll to the  
 71 tax collector.

72 (a) The property appraiser shall first ascertain all other  
 73 applicable exemptions, including exemptions provided pursuant to  
 74 local option, and deduct all other exemptions from the assessed  
 75 value.

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

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

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

83 Section 2. Subsection (9) of section 196.011, Florida  
 84 Statutes, is amended to read:

85 196.011 Annual application required for exemption.--

86 (9) (a) A county may, at the request of the property  
 87 appraiser and by a majority vote of its governing body, waive the

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88 requirement that an annual application or statement be made for  
 89 exemption of property within the county after an initial  
 90 application is made and the exemption granted. The waiver under  
 91 this subsection of the annual application or statement  
 92 requirement applies to all exemptions under this chapter except  
 93 the exemption under s. 196.1995. Notwithstanding such waiver,  
 94 refiling of an application or statement shall be required when  
 95 any property granted an exemption is sold or otherwise disposed  
 96 of, when the ownership changes in any manner, when the applicant  
 97 for homestead exemption ceases to use the property as his or her  
 98 homestead, or when the status of the owner changes so as to  
 99 change the exempt status of the property. In its deliberations on  
 100 whether to waive the annual application or statement requirement,  
 101 the governing body shall consider the possibility of fraudulent  
 102 exemption claims which may occur due to the waiver of the annual  
 103 application requirement. It is the duty of the owner of any  
 104 property granted an exemption who is not required to file an  
 105 annual application or statement to notify the property appraiser  
 106 promptly whenever the use of the property or the status or  
 107 condition of the owner changes so as to change the exempt status  
 108 of the property. If any property owner fails to so notify the  
 109 property appraiser and the property appraiser determines that for  
 110 any year within the prior 10 years the owner was not entitled to  
 111 receive such exemption, the owner of the property is subject to  
 112 the taxes exempted as a result of such failure plus 15 percent  
 113 interest per annum and a penalty of 50 percent of the taxes  
 114 exempted. Except for homestead exemptions controlled by s.  
 115 196.161, it is the duty of the property appraiser making such  
 116 determination to record in the public records of the county a

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117 notice of tax lien against any property owned by that person or  
 118 entity in the county, and such property must be identified in the  
 119 notice of tax lien. Such property is subject to the payment of  
 120 all taxes and penalties. Such lien when filed shall attach to any  
 121 property, identified in the notice of tax lien, owned by the  
 122 person who illegally or improperly received the exemption. Should  
 123 such person no longer own property in that county, but own  
 124 property in some other county or counties in the state, it shall  
 125 be the duty of the property appraiser to record a notice of tax  
 126 lien in such other county or counties, identifying the property  
 127 owned by such person or entity in such county or counties, and it  
 128 shall become a lien against such property in such county or  
 129 counties.

130 (b) A county may, at the request of the property appraiser  
 131 and by a majority vote of its governing body, waive the  
 132 requirement that an annual application be made for the veteran's  
 133 disability discount granted pursuant to s. 6(g), Art. VII of the  
 134 State Constitution after an initial application is made and the  
 135 discount granted. It is the duty of the disabled veteran  
 136 receiving a discount for which annual application has been waived  
 137 to notify the property appraiser promptly whenever the use of the  
 138 property or the percentage of disability to which the veteran is  
 139 entitled changes. If a disabled veteran fails to notify the  
 140 property appraiser and the property appraiser determines that for  
 141 any year within the prior 10 years the veteran was not entitled  
 142 to receive all or a portion of such discount, the penalties and  
 143 processes in paragraph (a) relating to the failure to notify the  
 144 property appraiser of ineligibility for an exemption shall apply.

145 (c) ~~(b)~~ For any exemption under s. 196.101(2), the statement

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146 concerning gross income must be filed with the property appraiser  
 147 not later than March 1 of every year.

148 (d)~~(e)~~ If an exemption for which the annual application is  
 149 waived pursuant to this subsection will be denied by the property  
 150 appraiser in the absence of the refileing of the application,  
 151 notification of an intent to deny the exemption shall be mailed  
 152 to the owner of the property prior to February 1. If the  
 153 property appraiser fails to timely mail such notice, the  
 154 application deadline for such property owner pursuant to  
 155 subsection (1) shall be extended to 28 days after the date on  
 156 which the property appraiser mails such notice.

157 Section 3. This act shall take effect upon becoming a law  
 158 and shall apply retroactively to December 7, 2006.