

SPB 7142 by **MS**; Development Permits

SPB 7032 by **MS**; Homestead Property Tax Exemptions

974666	D	S	L	FAV	MS, Altman	Delete everything after	04/03	01:05	PM
583186	A	S	L	WD	MS, Altman	Delete L.44 - 104:	04/02	10:41	AM

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
MILITARY AND VETERANS AFFAIRS, SPACE, AND
DOMESTIC SECURITY
Senator Altman, Chair
Senator Gibson, Vice Chair

MEETING DATE: Tuesday, April 2, 2013
TIME: 12:30 —3:30 p.m.
PLACE: *Mallory Horne Committee Room, 37 Senate Office Building*

MEMBERS: Senator Altman, Chair; Senator Gibson, Vice Chair; Senators Abruzzo, Bullard, Dean, Evers, Gardiner, Legg, and Sachs

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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Consideration of proposed committee bill:

1	SPB 7142	Development Permits; Requiring counties and municipalities to attach certain disclaimers and include certain permit conditions when issuing development permits; requiring counties and municipalities to demonstrate that applicable permits have been obtained prior to development in mapped flood hazard areas, etc.	Submitted as Committee Bill
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Consideration of proposed committee bill:

2	SPB 7032	Homestead Property Tax Exemptions; Deleting a requirement that a disabled veteran be a resident of this state at the time of entering military service in order to receive a discount on the ad valorem tax owed on his or her homestead property; revising the type of proof that must be presented to the property appraiser to receive the discount; providing that a diagnosis of a presumptive disease does not in itself constitute evidence of a combat-related disability, etc.	Submitted as Committee Bill
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Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

BILL: SPB 7142

INTRODUCER: Military Affairs and Veterans Affairs, Space and Domestic Security

SUBJECT: Development Permits

DATE: April 1, 2013 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Spaulding	Ryon	MS	Submitted as Committee Bill
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

SPB 7142 requires counties and municipalities to attach disclaimers to development permits that include a condition that all other applicable state or federal permits must be obtained before the commencement of any development permits, including those in mapped flood hazard areas. These changes will ensure Florida is fully compliant with the National Flood Insurance Program administered by the Federal Emergency Management Agency.

The bill substantially amends sections 125.022 and 166.033 of the Florida Statutes.

II. Present Situation:

Division of Emergency Management

The Division of Emergency Management (Division) is administratively housed within the Executive Office of the Governor. The Division is a separate budget entity, as provided in the General Appropriations Act and must prepare and submit a budget request in accordance with chapter 216, Florida Statutes.¹ The Division is responsible for all professional, technical, and administrative support functions necessary to carry out its responsibilities. The Director of the Division is appointed by, and serves at the pleasure of, the Governor and is the head of the Division for all purposes. The Division is tasked with administering programs to rapidly apply

¹ Division of Emergency Management (Executive Office of the Governor), Fiscal Year 2013-14 Base Budget Review, <http://www.flsenate.gov/UserContent/Topics/IntensiveBudgetReview/ATD/DEMBBaseBudget.pdf>, last viewed March 29, 2013.

all available aid to communities stricken by an emergency and serves as a liaison with federal agencies and other public and private agencies.²

The State Emergency Management Act³ establishes the powers of the Division. It tasks the Division with maintaining a comprehensive statewide program of emergency management efforts that includes coordinating efforts with the Federal Government, local governments, other state agencies, school boards, and private agencies that have a role in emergency management.⁴ The statewide program of emergency management includes but is not limited to:

- Preparation of a comprehensive statewide emergency management plan;
- Adopting standards and requirements for county emergency management plans;
- Assisting political subdivisions in preparing and maintaining emergency management plans;
- Ascertaining the requirements for equipment and supplies for use in an emergency;
- Instituting statewide public awareness programs;
- Coordinating federal, state, and local emergency management activities in advance of an emergency; and
- Using and employing the property, services, and resources within the state in accordance with the Act.⁵

After a disaster, the Division conducts damage assessment surveys and advises the Governor on whether to declare an emergency and seek federal relief funds. The Division maintains a primary Emergency Operations Center (EOC) in Tallahassee. The EOC serves as the communications and command center for reporting emergencies and coordinating state response activities. The Division also operates the State Warning Point, a state emergency communications center staffed 24 hours each day. The center maintains statewide communications with county emergency officials.⁶

National Flood Insurance Program

The National Flood Insurance Program (NFIP) was created by Congress in 1968 as a result of passage of the National Flood Insurance Act to address economic hardships caused by flood disasters. Congress found that it was "...uneconomic for the private insurance industry alone to make flood insurance available to those in need of such protection on reasonable terms and conditions; but a program of flood insurance with large-scale participation of the Federal Government and carried out to the maximum extent practicable by the private insurance industry is feasible."⁷ In response, NFIP was created as a voluntary program that provided affordable flood insurance for people that lived in communities that adopted floodplain management regulations that meet or exceed federal standards.⁸ In most instances, homeowners buy flood policies from an insurance agent but in the event of a flood disaster the insurance company

² Section 14.2016, F.S.

³ Section 252.31, F.S.

⁴ Section 252.35(1), F.S.

⁵ Section 252.35, F.S.

⁶ Florida Division of Emergency Management, Florida Disaster, http://floridadisaster.org/about_the_division.htm, last viewed March 28, 2013.

⁷ 42 U.S.C. § 4001(b)(1,2).

⁸ 42 U.S.C. §§ 4012(c), 4022; 44 C.F.R. §§ 60.1, 60.2.

doesn't pay the claim, the Federal Government does. NFIP provides coverage up to \$250,000 for the home and \$100,000 for personal possessions for private dwellings⁹ and up to \$500,000 for buildings and \$500,000 for property and belongings for commercial properties.¹⁰

NFIP in Florida

- There are 459 Florida communities actively participating in NFIP;
- More than 2 million flood insurance policies; and
- More than \$471 billion in flood coverage in the state.¹¹

In March, 2012, FEMA expressed concern that HB 503 (2012) was inconsistent with federal law¹² that require communities to review proposed developments to ensure they have received necessary permits pursuant to federal and state law. This requirement ensures that coordination occurs between levels of government on projects impacting flood plains and that all necessary permits have been secured before commencement of construction. FEMA warned that if HB 503 was implemented, Florida communities would be subject to challenge and face legal impediments as they tried to comply with NFIP requirements. If communities could not meet the requirements of NFIP, they could be subject to suspension from the program that would include the following consequences:

- No selling or renewing of flood insurance policies within a community that is not in compliance with NFIP requirements;
- Federal agencies would be prohibited from issuing grants, loans, or guarantees for the acquisition or construction of structures located in a Special Flood Hazard Area (SFHA)¹³;
- Lending institutions may require private flood insurance for high-risk properties at significantly higher cost to the homeowner, assuming private insurance is even available in that area; and
- If a flood disaster occurs in a suspended community, many types of federal disaster assistance would not be available.¹⁴

III. Effect of Proposed Changes:

The bill requires counties and municipalities to attach disclaimers to development permits that include a condition that all other applicable state or federal permits must be obtained before commencement of the development, including developments in mapped flood hazard areas. Such changes would ensure Florida is fully compliant with NFIP.

Section 1 amends s. 125.022, F.S., to provide that counties will attach disclaimers to development permits that include a condition that all other applicable state or federal permits

⁹ Department of Homeland Security, FEMA, Reducing Damage from Localized Flooding: A Guide for Communities, p. 11-2, <http://www.fema.gov/pdf/fima/FEMA511-12-Chapter11.pdf>, last viewed March 28, 2013.

¹⁰ *Id*

¹¹ *Id* at 1

¹² 44 C.F.R. § 60.3(a)(2), *Id* at 1.

¹³ This restriction applies to assistance from the Federal Housing Administration, the U.S. Department of Veterans Affairs, and the Small Business Administration, among other Federal agencies.

¹⁴ *Id* at 1.

must be obtained before commencement of the development, including developments in mapped flood hazard areas.

Section 2 amends s. 166.033, F.S., to provide that municipalities will attach disclaimers to development permits that include a condition that all other applicable state or federal permits must be obtained before commencement of the development, including developments in mapped flood hazard areas.

Section 3 provides an effective date of July 1, 2013.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

The bill ensures Florida is fully compliant with NFIP and will save communities from the threat of being suspended from the program for non-compliance with NFIB standards.

If a community were to be suspended for non-compliance with NFIB, lending institutions may require private flood insurance for high-risk properties at significantly higher cost to the homeowner. If a flood disaster occurs in a suspended community, many types of federal disaster assistance for the acquisition, construction, or repair of insurable structures within a SFHA normally available to individuals and households for housing and personal property will not be available.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

FOR CONSIDERATION By the Committee on Military and Veterans Affairs, Space, and Domestic Security

583-02939-13

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A bill to be entitled

An act relating to development permits; amending ss. 125.022 and 166.033, F.S.; requiring counties and municipalities to attach certain disclaimers and include certain permit conditions when issuing development permits; requiring counties and municipalities to demonstrate that applicable permits have been obtained prior to development in mapped flood hazard areas; providing an effective date.

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

Section 1. Section 125.022, Florida Statutes, is amended to read:

125.022 Development permits.—When a county denies an application for a development permit, the county shall give written notice to the applicant. The notice must include a citation to the applicable portions of an ordinance, rule, statute, or other legal authority for the denial of the permit. As used in this section, the term “development permit” has the same meaning as in s. 163.3164. For any development permit application filed with the county after July 1, 2012, a county may not require as a condition of processing or issuing a development permit that an applicant obtain a permit or approval from any state or federal agency unless the agency has issued a final agency action that denies the federal or state permit before the county action on the local development permit. Issuance of a development permit by a county does not in any way create any rights on the part of the applicant to obtain a

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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permit from a state or federal agency and does not create any liability on the part of the county for issuance of the permit if the applicant fails to obtain requisite approvals or fulfill the obligations imposed by a state or federal agency or undertakes actions that result in a violation of state or federal law. A county ~~shall~~ may attach such a disclaimer to the issuance of a development permit and ~~shall~~ may include a permit condition that all other applicable state or federal permits be obtained before commencement of the development. For development in mapped flood hazard areas, the county must demonstrate that all other applicable state and federal permits have been obtained before the commencement of the development. This section does not prohibit a county from providing information to an applicant regarding what other state or federal permits may apply.

Section 2. Section 166.033, Florida Statutes, is amended to read:

166.033 Development permits.—When a municipality denies an application for a development permit, the municipality shall give written notice to the applicant. The notice must include a citation to the applicable portions of an ordinance, rule, statute, or other legal authority for the denial of the permit. As used in this section, the term “development permit” has the same meaning as in s. 163.3164. For any development permit application filed with the municipality after July 1, 2012, a municipality may not require as a condition of processing or issuing a development permit that an applicant obtain a permit or approval from any state or federal agency unless the agency has issued a final agency action that denies the federal or

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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59 state permit before the municipal action on the local
60 development permit. Issuance of a development permit by a
61 municipality does not in any way create any right on the part of
62 an applicant to obtain a permit from a state or federal agency
63 and does not create any liability on the part of the
64 municipality for issuance of the permit if the applicant fails
65 to obtain requisite approvals or fulfill the obligations imposed
66 by a state or federal agency or undertakes actions that result
67 in a violation of state or federal law. A municipality shall ~~may~~
68 attach such a disclaimer to the issuance of development permits
69 and shall ~~may~~ include a permit condition that all other
70 applicable state or federal permits be obtained before
71 commencement of the development. For development in mapped flood
72 hazard areas, the municipality must demonstrate that all other
73 applicable state and federal permits have been obtained before
74 the commencement of the development. This section does not
75 prohibit a municipality from providing information to an
76 applicant regarding what other state or federal permits may
77 apply.

78 Section 3. This act shall take effect July 1, 2013.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

BILL: SPB 7032

INTRODUCER: For consideration by the Military and Veterans Affairs, Space, and Domestic Security Committee

SUBJECT: Homestead Property Tax Exemptions

DATE: April 3, 2013

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Ryon</u>	<u>Ryon</u>	_____	Submitted as Committee Bill
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

SPB 7032 codifies an amendment to Article VII, Section 6 of the Florida Constitution, which was approved by Florida voters in the November 2012 general election. This amendment, Amendment 2, allows disabled veterans who were not Florida residents at the time of entering military service to qualify for the combat-related disabled veterans' property tax discount on homestead property.

The bill substantially amends section 196.082 of the Florida Statutes.

II. Present Situation:

Exemptions and Property Classifications

The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes.¹ However, sections 3, 4, and 6, Article VII of the Florida Constitution, provide for specified assessment limitations, property classifications and exemptions. After the property appraiser has considered any assessment limitation or use classification affecting the just value of a property, the assessed value is determined. The assessed value is then reduced by any applicable exemptions to produce the taxable value.² Available exemptions include homestead exemptions and exemptions for property used for education, religious, or charitable purposes.³

¹ Fla. Const. Art. VII, s. 4.

² See s. 196.031, F.S.

³ Fla. Const. Art. VII, ss. 3 and 6.

Homestead Exemption

Every person who maintains his or her permanent residence⁴ on property to which he or she holds legal and equitable title is eligible for a \$25,000 homestead tax exemption applicable to all ad valorem tax levies, including school districts.⁵ An additional \$25,000 homestead exemption applies to homesteads that have an assessed value greater than \$50,000 and up to \$75,000, excluding ad valorem taxes levied by schools.⁶

Additional Discounts for Veterans with Service-connected Disabilities

The State of Florida provides certain ad valorem tax exemptions for veterans with service-connected disabilities.

Total Ad Valorem Tax Exemption for Totally and Permanently Disabled Veterans

Section 196.081(1), F.S., provides that:

Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, [provided] the veteran is a permanent resident of the state on January 1 of the tax year for which exemption is being claimed or . . . on January 1 of the year the veteran died.

Section 196.091(1), F.S., further provides that:

Any real estate used and owned as a homestead by an ex-service member who has been honorably discharged with a service-connected total disability and who has a certificate from the United States Government or United States Department of Veterans Affairs or its predecessor, or its successors, certifying that the ex-service member is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and required to use a wheelchair for his or her transportation is exempt from taxation.

\$5,000 Ad Valorem Tax Discount for Disabled Veterans

Section 196.24, F.S., provides a \$5,000 property tax exemption to any ex-service member who is a bona fide resident of the state and who has a service-connected disability to a degree of 10 percent or more. This exemption also applies to the un-remarried surviving spouse of a disabled

⁴ Pursuant to s. 196.012(18), F.S., “permanent residence” means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. Intention to establish a permanent residence in Florida is a factual determination to be made, in the first instance, by the property appraiser.

⁵ Fla. Const. Art. VII, s. 6.

⁶ *Ibid.*

ex-service member who had been married to such ex-service member for at least 5 years on the date of the ex-service member's death.

Partial Ad Valorem Tax Discount for Veterans with a Combat-related Disability

Section 196.082, F.S., provides a discount on ad valorem taxes owed on homestead property for veterans age 65 or older who have a disability that is combat-related. The discount is commensurate with the veteran's service-connected disability rating from the U.S. Department of Veterans Affairs.

Property Tax Discount for Veterans with a Combat-related Disability

Article VII, section 6(e) of the Florida Constitution, grants a discount on ad valorem taxes owed on homestead property for veterans age 65 or older who have a disability that is combat-related. In order to qualify for the discount, the veteran must submit to the county property appraiser, by March 1, the following:

- An official letter from the U.S. Department of Veterans Affairs stating the percentage of the veteran's service-connected disability;
- Evidence that reasonably identifies the disability as combat-related; and
- A copy of the veteran's honorable discharge.⁷

The property tax discount percentage is equal to the veteran's service-connected disability percentage, as determined by the U.S. Department of Veterans Affairs. Although the Florida Constitution requires the veteran's disability be combat-related in order to qualify, the total service-connected disability percentage is used to determine the discount amount even though one or more combat disabilities may be only part of the veteran's total compensable disabilities.

If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for denial, and the veteran may reapply. A veteran whose request for the discount has been denied has the right to appeal to the value adjustment board.

The combat-disabled veterans' property tax discount was enacted in November 2006 with the adoption of Constitutional Amendment 7 by Florida voters. This constitutional provision was subsequently amended during the 2012 General Election with the adoption of Amendment 2.

Amendment 2: 2012 General Election

In 2011, the Legislature approved the placement of an amendment to Article VII, section 6 of the Florida Constitution on the 2012 general election ballot (Amendment 2).⁸ Amendment 2 allowed partially or totally disabled veterans who were not Florida residents at the time of entering military service to qualify for the combat-related disabled veterans' property tax discount on homestead property. Prior to the adoption of Amendment 2, an otherwise qualified veteran must have resided in Florida at the time the veteran entered the service to be eligible for the property

⁷ See also s. 196.082, F.S.

⁸ CS/SB 592 (2011)

tax discount. Florida voters approved Amendment 2 in the 2012 general election and it took effect January 1, 2013.

In 2010, prior to the removal of the residency requirement, 1,206 veterans received the combat-disabled veterans' property tax discount, which amounted to a statewide property value discount of \$28,749,630. During that time, the average individual discount in taxable value was \$23,839.⁹

The removal of the residency requirement is expected to significantly expand the number of veterans eligible for the combat-disabled veterans' property tax discount. However, the estimates of the impact of Amendment 2 vary. The Revenue Estimating Conference estimated in February 2011 that approximately 40 percent of the 77,535 veterans in Florida age 65 or older receiving compensation for service related conditions have a combat-related disability.¹⁰ The Florida Department of Veterans Affairs estimated that 6,000 veterans are eligible to apply as a result of the adoption of Amendment 2.¹¹

III. Effect of Proposed Changes:

The bill amends s. 196.082, F.S., to codify Amendment 2, which was approved by voters in the 2012 general election. Amendment 2 removed the requirement that a veteran must have been a resident of Florida at the time the veteran entered the military to be eligible for the property tax discount available to veterans with a combat-related disability.

The bill provides an effective date of July 1, 2013 and operates retroactively to January 1, 2013.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

The bill amends s. 196.082, F.S., to remove the residency requirement for veterans applying for the combat-disabled veterans' property tax discount. This change is consistent with the adoption of Amendment 2 in the 2012 general election.

⁹ Revenue Estimating Conference, *Disabled Veterans' Property Tax Discount SJR 592 & HJR 439* (March 11, 2011)

¹⁰ *Id.* This estimate does not take into account homeownership.

¹¹ Florida Department of Veterans' Affairs. Frequently Asked Questions. Constitutional Amendment 2. January 1, 2013. On file with the Military and Veterans Affairs, Space, and Domestic Security Committee.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Amendment 2, adopted in the 2012 general election, allows partially or totally disabled veterans who were not Florida residents when they entered the military to qualify for the combat-related disabled veterans’ property tax discount on homestead property.

C. Government Sector Impact:

The Revenue Estimating Conference estimated, upon adoption of Amendment 2, that the impact on taxes would be as follows:¹²

	FY 2013-14	FY 2014-15	FY 2015-16	RECURRING
School Tax Impact	-\$1.1 million	-\$2.3 million	-\$3.6 million	-\$3.6 million
Non-school Tax Impact	-\$1.3 million	-\$2.6 million	-\$4.0 million	-\$4.0 million
Total Impact	-\$2.4 million	-\$4.9 million	-\$7.6 million	-\$7.6 million

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.

¹² Revenue Estimating Conference, *Disabled Veterans’ Property Tax Discount SJR 592* (March 11, 2011).



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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/03/2013	.	
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	.	
	.	

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Subsections (1) and (3) of section 196.082, Florida Statutes, are amended to read:

196.082 Discounts for disabled veterans.—

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

(a) The disability was combat-related;



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

15 (b) ~~(e)~~ The veteran was honorably discharged upon separation
16 from military service.

17 (3) To qualify for the discount ~~granted~~ under this section,
18 an applicant must submit to the county property appraiser by
19 March 1:

20 ~~(a) Proof of residency at the time of entering military~~
21 ~~service;~~

22 (a) ~~(b)~~ An official letter from the United States Department
23 of Veterans Affairs which states the percentage of the veteran's
24 service-connected disability and evidence that reasonably
25 identifies the disability as combat-related;

26 (b) ~~(e)~~ A copy of the veteran's honorable discharge; and

27 (c) ~~(d)~~ Proof of age as of January 1 of the year to which
28 the discount applies ~~will apply~~.

29
30 An ~~Any~~ applicant who is qualified to receive a discount under
31 this section and who fails to file an application by March 1 may
32 file an application for the discount and may file, pursuant to
33 s. 194.011(3), a petition with the value adjustment board
34 requesting that the discount be granted. Such application and
35 petition is ~~shall be~~ subject to the same procedures as ~~for~~
36 exemptions under ~~set forth in~~ s. 196.011(8).

37 Section 2. This act shall take effect July 1, 2013, and
38 operate retroactively to January 1, 2013.

39
40 ===== T I T L E A M E N D M E N T =====

41 And the title is amended as follows:



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42 Delete everything before the enacting clause
43 and insert:

44 A bill to be entitled
45 An act relating to homestead property tax exemptions;
46 amending s. 196.082, F.S.; deleting a requirement that
47 a disabled veteran be a resident of this state at the
48 time of entering military service in order to receive
49 a discount on the ad valorem tax owed on his or her
50 homestead property; providing for retroactivity;
51 providing an effective date.



583186

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/02/2013	.	
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	.	
	.	

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 44 - 104
and insert:

2. The veteran's disability is directly related to an injury, wound, or condition sustained through combat. For purposes of this section, the term "combat" means active, armed fighting with enemy forces while under threat of immediate physical harm. Examples of proof may include, but are not limited to, pay records showing combat-related pay, service records showing deployment to a combat zone, or a medal, ribbon, or badge that demonstrates participation in combat, together



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13 with medical records showing the date of injury, wound, or
14 condition sustained or other official documentation
15 demonstrating that the disability is related to combat.

16 (c) A copy of the veteran's honorable discharge. ~~and~~

17 (d) Proof of age as of January 1 of the year to which the
18 discount applies ~~will apply~~.

19 (e) A sworn statement attesting that the applicant has a
20 service-connected disability that is directly related to combat.

21 A veteran who provides proof under subparagraph (b)1. is not
22 required to make such attestation.

23 (4) The diagnosis of a presumptive disease recognized by
24 the United States Department of Veterans Affairs does not in
25 itself constitute evidence of a combat-related disability. A
26 veteran must provide proof that the disease is directly related
27 to combat as defined in subparagraph (3)(b)2.

28 (5) An ~~Any~~ applicant who is qualified to receive a discount
29 under this section and who fails to file an application by March
30 1 may file an application for the discount and ~~may file,~~
31 ~~pursuant to s. 194.011(3),~~ a petition with the value adjustment
32 board pursuant to s. 194.011(3) requesting that the discount be
33 granted. Such application and petition are ~~shall be~~ subject to
34 the same procedures as ~~for~~ exemptions under ~~set forth in~~ s.
35 196.011(8).

36 (6) ~~(4)~~ If the property appraiser denies the request for a
37 discount, the appraiser must notify the applicant in writing,
38 stating the reasons for denial, on or before July 1 of the year
39 for which the application was filed. The applicant may reapply
40 for the discount in a subsequent year using the procedure in
41 this section. All notifications must specify the right to appeal



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42 to the value adjustment board and the procedures to follow in
43 obtaining such an appeal under s. 196.193(5).

44 (7)~~(5)~~ The property appraiser shall apply the discount by
45 reducing the taxable value before certifying the tax roll to the
46 tax collector.

47 (a) The property appraiser shall first ascertain all other
48 applicable exemptions, including exemptions provided pursuant to
49 local option, and deduct such ~~all other~~ exemptions from the
50 assessed value.

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

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

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

58 (8)~~(6)~~ An applicant for the discount ~~under this section~~ may
59 apply for the discount before receiving the necessary
60 documentation from the United States Department of Veterans
61 Affairs or its predecessor. Upon receipt of the documentation,
62 the discount shall be granted as of the date of the original
63 application, and the excess taxes paid shall be refunded. Any
64 refund of excess taxes paid is ~~shall be~~ limited to those paid
65 during the 4-year period of limitation set forth in s.
66 197.182(1)(e).

67 Section 2. This act shall operate retroactively to January
68 1, 2013. Amendments to s. 196.082, Florida Statutes, made by
69 this act apply only to applications for the tax discount
70 received pursuant to that section on or after January 1, 2013,



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71 and do not apply to applications received before that date.

72

73 ===== T I T L E A M E N D M E N T =====

74 And the title is amended as follows:

75 Delete line 11

76 and insert:

77 evidence of a combat-related disability; providing for

78 retroactive application; providing an

FOR CONSIDERATION By the Committee on Military and Veterans Affairs, Space, and Domestic Security

583-02400A-13

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A bill to be entitled

An act relating to homestead property tax exemptions; amending s. 196.082, F.S.; deleting a requirement that a disabled veteran be a resident of this state at the time of entering military service in order to receive a discount on the ad valorem tax owed on his or her homestead property; revising the type of proof that must be presented to the property appraiser to receive the discount; providing that a diagnosis of a presumptive disease does not in itself constitute evidence of a combat-related disability; providing an effective date.

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

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

196.082 Discounts for disabled veterans.—

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

(a) The disability was combat-related;

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

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

(2) The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected

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disability as determined by the United States Department of Veterans Affairs.

(3) To qualify for the discount ~~granted~~ under this section, an applicant must submit all of the following to the county property appraiser by March 1:

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

(a)(b) An official letter from the United States Department of Veterans Affairs which states the percentage of the veteran's service-connected disability, ~~and~~

(b) Evidence that reasonably identifies the disability as combat-related. A veteran satisfies this requirement if the veteran provides proof that:

1. The veteran is a Purple Heart medal recipient; or

2. The veteran's disability is directly related to an injury, wound, or condition sustained through combat. For purposes of this section, the term "combat" means active, armed fighting with enemy forces while under threat of immediate physical harm. Examples of proof may include, but are not limited to: pay records showing combat related pay; medical records showing the date of injury, wound, or condition sustained; service records showing deployment to a combat zone; or other official documentation that demonstrates a direct link to combat.

~~(c) A copy of the veteran's honorable discharge, and~~

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

(e) A sworn statement attesting that the applicant has a service-connected disability that is directly related to combat.

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59 A veteran who provides proof under subparagraph (b)1. is not
60 required to make such attestation.

61 (4) The diagnosis of a presumptive disease recognized by
62 the United States Department of Veterans Affairs does not in
63 itself constitute evidence of a combat-related disability. A
64 veteran must provide proof that the disease is directly related
65 to combat.

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

74 (6) ~~(4)~~ 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 (7) ~~(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 such ~~all other~~ exemptions from the

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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88 assessed 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 (8) ~~(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 ~~is 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. This act shall take effect July 1, 2013.

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THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations Subcommittee on Transportation,
Tourism, and Economic Development, *Chair*
Appropriations
Appropriations Subcommittee on Finance and Tax
Environmental Preservation and Conservation
Ethics and Elections
Gaming
Judiciary
Military Affairs, Space, and Domestic Security
Rules

JOINT COMMITTEE:

Joint Legislative Budget Commission

SENATOR ANDY GARDINER

13th District

April 2, 2013

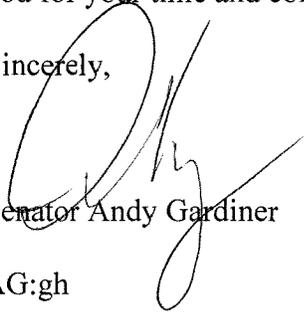
The Honorable Thad Altman, Chair
Committee on Military and Veterans Affairs, Space and Domestic Security
111 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chair Altman:

I am writing to respectfully request that I be excused from the Committee on Military and Veterans Affairs, Space and Domestic Security meeting scheduled for Tuesday, April 2. I had an issue arise which required immediate attention.

If you have any questions regarding this request, please do not hesitate to call my office. Thank you for your time and consideration of this matter.

Sincerely,


Senator Andy Gardiner

AG:gh

Cc: Elizabeth Ryon, Staff Director
Lois Graham, Administrative Assistant

REPLY TO:

- 1013 East Michigan Street, Orlando, Florida 32806 (407) 428-5800
- 420 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5013

Senate's Website: www.flsenate.gov

DON GAETZ
President of the Senate

GARRETT RICHTER
President Pro Tempore

1:12:55 PM Senator Legg asked to be shown voting "Yea" for SPB 7142
1:13:21 PM Senator Sachs asked to be shown voting "Yea" for SPB 7142
1:13:47 PM Comments from Chairman Altman
1:13:58 PM Senator Sachs moves to rise