

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

583-02400A-13

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1 A bill to be entitled

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

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Section 196.082, Florida Statutes, is amended to
17 read:

18 196.082 Discounts for disabled veterans.—

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

23 (a) The disability was combat-related;

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

26 (b)(e) The veteran was honorably discharged upon separation
27 from military service.

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

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

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

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

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

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

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

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

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

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

57 (e) A sworn statement attesting that the applicant has a
58 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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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.