

By the Committee on Community Affairs; and Senators Albritton and Broxson

578-03428-20

20201662c1

1 A bill to be entitled
2 An act relating to a property tax exemption for
3 disabled veterans; amending s. 196.011, F.S.;
4 conforming a provision to changes made by the act;
5 amending s. 196.081, F.S.; providing that certain
6 veterans and their surviving spouses receiving a
7 certain homestead tax exemption may apply for and
8 receive a prorated refund of property taxes paid on
9 new homestead property acquired during a certain
10 timeframe; requiring the property appraiser to
11 immediately make certain entries upon the tax rolls to
12 allow the prorated refund; providing an effective
13 date.

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

16
17 Section 1. Paragraph (a) of subsection (1) of section
18 196.011, Florida Statutes, is amended to read:

19 196.011 Annual application required for exemption.—

20 (1) (a) Except as provided in s. 196.081, every person or
21 organization who, on January 1, has the legal title to real or
22 personal property, except inventory, which is entitled by law to
23 exemption from taxation as a result of its ownership and use
24 shall, on or before March 1 of each year, file an application
25 for exemption with the county property appraiser, listing and
26 describing the property for which exemption is claimed and
27 certifying its ownership and use. The Department of Revenue
28 shall prescribe the forms upon which the application is made.
29 Failure to make application, when required, on or before March 1

578-03428-20

20201662c1

30 of any year shall constitute a waiver of the exemption privilege
31 for that year, except as provided in subsection (7) or
32 subsection (8).

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

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

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

49 (b) If legal or beneficial title to property is acquired
50 between January 1 and November 1 of any year by a veteran or his
51 or her surviving spouse receiving an exemption under this
52 section on another property for that tax year, the veteran or
53 his or her surviving spouse may receive a refund, prorated as of
54 the date of transfer, of the ad valorem taxes paid for the newly
55 acquired property if he or she applies for and receives an
56 exemption under this section for the newly acquired property in
57 the next tax year. If the property appraiser finds that the
58 applicant is entitled to an exemption under this section for the

578-03428-20

20201662c1

59 newly acquired property, the property appraiser shall
60 immediately make such entries upon the tax rolls of the county
61 as are necessary to allow the prorated refund of taxes for the
62 previous tax year.

63 Section 3. This act shall take effect July 1, 2020.