

Committee Substitute for
Committee Substitute for Senate Bill No. 1026

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

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

Section 1. Section 196.082, Florida Statutes, is created 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

(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 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 to the county property appraiser by March 1:

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

(b) An official letter from the United States Department of Veterans Affairs which states the percentage of the veteran's service-connected dis-

ability and evidence that reasonably identifies the disability as combat-related;

(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 will apply.

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

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

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

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

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

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

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

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

196.011 Annual application required for exemption.—

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except the exemption under s. 196.1995. Notwithstanding such waiver, refile of an application or statement shall be required when any property granted an exemption is

sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement. It is the duty of the owner of any property granted an exemption who is not required to file an annual application or statement to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, it is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. Should such person no longer own property in that county, but own property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties.

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

(c)(b) For any exemption under s. 196.101(2), the statement concerning gross income must be filed with the property appraiser not later than March 1 of every year.

(d)(e) If an exemption for which the annual application is waived pursuant to this subsection will be denied by the property appraiser in the absence of the refiling of the application, notification of an intent to deny the exemption shall be mailed to the owner of the property prior to February 1. If the

property appraiser fails to timely mail such notice, the application deadline for such property owner pursuant to subsection (1) shall be extended to 28 days after the date on which the property appraiser mails such notice.

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

Approved by the Governor May 22, 2007.

Filed in Office Secretary of State May 22, 2007.