



APPLICATION FOR HOMESTEAD TAX DISCOUNT

Veterans Age 65 and Older with a Combat-Related Disability

Section 196.082, Florida Statutes

DR-501DV
R. 12/12
Rule 12D-16.002, F.A.C
Eff. 12/12
Provisional

TAX YEAR: _____

	Yes	No
• Were you honorably discharged from military service?*		
• Is a portion of your service-connected disability combat related?*		
• Do you currently have a homestead exemption in this county?*		
If not, have you applied for homestead exemption?		

*If you answered **"No"** to the questions above,  you do not qualify. Do not submit this form.

*If you answered **"Yes"** to the questions above, sign and submit the form by March 1, with the required documents, to the property appraiser in the county of your homestead.

Parcel ID		County	
Name		Date of birth	
SSN		Email address	
Mailing address		Physical address, if different	
Phone		Percent of COMBAT RELATED disability:	%

Provide the documents below to the property appraiser.	Property appraiser check box
• Copy of honorable discharge papers (example: DD Form 214)	
• Copy of the rating decision letter from the US Department of Veterans Affairs	
• Evidence from the US Department of Veterans Affairs or military branch identifying the portion of the disability that is combat related, if not included in the rating decision letter	
• Proof of age 65 as of January 1 of current tax year	

Signature of Applicant

Printed Name

Date

Exemptions Specialist

Date

NOTE: Amendment 2 approved by the voters in the November 2012 election removed the requirement in the Florida Constitution that a servicemember must have been a resident of Florida at the time of entering military service. Effective for the 2013 tax year, a servicemember is no longer required to have been a resident of Florida at the time of entering military service. Section 196.082, Florida Statutes, Discounts for disabled veterans, has not yet been revised to remove the requirement.

Section 196.082, Florida Statutes

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 disability 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.