



APPLICATION FOR HOMESTEAD TAX DISCOUNT

Veterans Age 65 and Older with a Combat-Related Disability

Section 196.082, Florida Statutes

PC-501DV
R. 03/19
Rule 12D-16.002, F.A.C.
Eff. 12/12
Provisional

	Yes	No
• Were you honorably discharged from military service?*	<input type="checkbox"/>	<input type="checkbox"/>
• Is a portion of your service-connected disability combat related?*	<input type="checkbox"/>	<input type="checkbox"/>
• Do you currently have a homestead exemption in this county?*	<input type="checkbox"/>	<input type="checkbox"/>
If not, have you applied for homestead exemption?	<input type="checkbox"/>	<input type="checkbox"/>
• Are you at least age 65 as of January 1 of current tax year?	<input type="checkbox"/>	<input type="checkbox"/>

*If you answered **"No"** to the questions above, **STOP** 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	
Mailing address		Physical address, if different	
Phone		Percent of service-connected disability	%

Provide the documents below to the property appraiser.

Check if included

• Copy of honorable discharge papers (example: DD Form 214)	<input type="checkbox"/>
• Copy of the rating decision letter from the US Department of Veterans Affairs	<input type="checkbox"/>
• 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	<input type="checkbox"/>

I authorize the Property Appraiser to contact the Florida Department of Veterans' Affairs (FDVA), the Pinellas County Veterans Services office (PCVS), and/or any other person or organization authorized to act as my Veterans' Service Officer, to obtain verification of my percentage of service-connected disability, that the disability is combat related, and that I was honorably discharged, through use of the agencies' access to U.S. Department of Veterans Affairs' databases. I authorize the Property Appraiser to provide such application information as necessary to these entities to determine my eligibility for the discount applied for. I further authorize the agency having access to my VA records to disclose such information to the Property Appraiser.

Yes

No

Signature, applicant

Print name

Date

Signature, deputy property appraiser

Date

PROPERTY APPRAISER USE ONLY

___ DD 214/Other Discharge Documents
___ Summary of Benefits Letter
___ Decision Letter/Award Letter
___ PC VSO Ltr/FDVA Letter

___ Scanned
___ Approved
___ Denied
___ % Change

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