



Frequently Asked Questions for the Exemption for Certain Permanently and Totally Disabled Veterans When Title of Property is Acquired Between January 1 and November 1

1. Q: Does the previously owned property need to be in the same Florida county as the newly acquired property to qualify for a prorated property tax refund?

A: No. The veteran or his or her surviving spouse must have received an exemption per section (s.) 196.081, Florida Statutes (F.S.), on another property in any Florida county.

2. Q: The new law requires that entries to the tax roll are necessary to allow the prorated refund of taxes for the previous tax year. Does this require a correction of the previous tax roll?

A: No. This does not require a correction of the previous tax roll, only that the prorated refund is based on the prior year taxes paid. After the property appraiser approves the veteran exemption, they will make entries on the prior year tax roll to allow for the prorated refund of taxes paid the previous year.

3. Q: What if exemptions are denied?

A: The property appraiser notifies the applicant if the exemption under s. 196.081, F.S., is denied. The property appraiser will use the *Notice of Disapproval of Application for Property Tax Exemption or Classification* (Form DR-490) if the exemption, or the refund, or both the exemption and refund are denied. The applicant can file an appeal to the value adjustment board for the denied application for the permanently and totally disabled veterans or surviving spouses of veteran exemption, or for the denial of the refund proration.

If the exemption on the new property is denied, a timely notice under ss. 196.151 and 196.193(5), F.S., would include the facts and reasons and any unmet criteria for the prorated refund. For instance, when an applicant does not qualify for the refund because he or she purchased the property after November 1, or when the applicant did not have an exemption under ss. 196.081(1)(a), (3), or (4), F.S. on the previous property, a timely denial notice would contain all unmet criteria for both the exemption and the prorated refund.

If the exemption is granted but one or more of the statutory criteria for the prorated refund are not met, a timely notice under ss. 196.151 and 196.193(5), F.S., would include the facts and circumstances and any unmet statutory criteria for the prorated refund. For instance, when an applicant does not qualify for the refund because he or she purchased the property after November 1, or when the applicant did not have an exemption under s. 196.081(1)(a), (3), or (4), F.S., on the previous property, a timely denial notice would include all facts and reasons and unmet criteria for the prorated refund.

4. Q: What is the process for determining that the applicant received the exemption on the prior residence in another county?

A: If the prior property is located in another county, the property appraiser can contact the county property appraiser of the previously owned property to verify that the applicant received an exemption under s. 196.081(1)(a), (3), or (4), F.S. Property appraisers may request this information through the agreement in Rule 12D-1.006, Florida Administrative Code (F.A.C.).

5. Q: Is any refund application required from the taxpayer to receive the prorated refund?

A: No. Once the property appraiser has determined that the applicant is eligible for the refund, the proration ratio is to be provided to the tax collector. The suggested *Worksheet to Calculate the Prorated Refund of Ad Valorem Taxes Paid by Certain Qualifying Veterans or Veterans' Surviving Spouses* (DR 464) may be used to provide this information to the tax collector. The tax collector will verify that the previous year taxes were paid (exclusive of non-ad valorem assessments) and issue the prorated refund.

Original Application for Homestead and Related Tax Exemptions (Form DR-501), is being amended provisionally to provide a space on the application for a veteran or veteran's surviving spouse to list the previous address, county and parcel number on the previously owned property. This information allows the property appraiser in the same county or another county to verify ownership and receipt of exemption of their previous property.

Once the property appraiser verifies the veteran or veteran's surviving spouse qualifies and receives an exemption under section 196.081 and acquires title to a new property between January 1 and November 1 of the same year, the property appraiser will calculate the proration ratio and give it to the tax collector. The property appraiser communicates with the tax collector with the above information. The tax collector will calculate the prorated refund of taxes paid (exclusive of non ad valorem assessments) and issue the refund.

6. Q: How does the property appraiser calculate the proration ratio to give to the tax collector?

A: Under s. 196.081, F.S., a veteran or his or her surviving spouse may receive a refund, prorated as of the date of transfer, if they acquire property between January 1 and November 1. The property appraiser should first determine the date of transfer. The term "as of" is used to indicate the time or date from which something starts. When calculating the proration ratio, the date of transfer is included in the proration.

Example: A property is acquired October 31st. The remaining number of days in the year is 61 days (30 days for November plus 31 days for December). The property appraiser would then add the date the acquisition took place to the remaining days of the year, to reach a total of 62 days. Place 62 over 365 (divide 62 by 365 if not a leap year) and this is the proration ratio that the property appraiser derives for the tax collector to apply to (multiply by) the taxes paid (exclusive of non ad valorem assessments).

- 7. Q: The statute states “the property appraiser shall immediately make such entries upon the tax rolls of the county that are necessary to allow the prorated refund of taxes for the previous tax year.” What entries should be made?**

A: The tax collector needs sufficient information to determine the amount of the refund. Entries on the tax roll by the property appraiser that would support and enable the tax collector to determine the prorated refund would include information such as the date of transfer, the proration ratio and the reason for the entry, which could reference the exemption granted for the next tax year. The refund should also be entered on the tax collector’s copy of the assessment roll. There is no set required entry that must be made to the prior year roll. The entries to the roll do not involve any changes to market, assessed or taxable values or to any exemption.

Reference: Sections 196.081(1)(a) and (b), 196.081(3) and (4), 196.151, and 196.193(5), Florida Statutes.

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance. Please refer to the referenced Florida Statutes for further information.