



## Frequently Asked Questions for the Exemption for Certain Permanently and Totally Disabled Veterans or Veteran's Surviving Spouse When Title of Property is Acquired Between January 1 and November 1

The Florida Legislature enacted [Chapter 2020-140](#), Laws of Florida, effective July 1, 2020. This law amended section [196.081](#), Florida Statutes, and provides permanently and totally disabled veterans and their surviving spouses are eligible to receive a prorated refund of any ad valorem taxes paid on newly acquired homestead property anytime between January 1 and November 1 of any year if they **currently receive** a veteran's or veteran's surviving spouse homestead exemption on another property for that tax year. An application for the exemption must be made and the veteran's or veteran's spouse exemption must be granted for the newly acquired property in the next tax year. Section 196.081(1)(b)1., F.S.

Effective July 1, 2023, the Florida Legislature enacted [Chapter 2023-157](#), Laws of Florida. This law amended section 196.081, F. S., and provides permanently and totally disabled veterans and their surviving spouses are eligible to receive a prorated refund of any ad valorem taxes paid on newly acquired homestead property between January 1 and November 1 of any year and who **currently do not** receive a veteran's or veteran's surviving spouse homestead exemption on another property for that tax year. An application for the exemption must be made and the veteran's or veteran's surviving spouse exemption must be granted for the newly acquired property in the next tax year. Section 196.081(1)(b)2., F.S.

**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. A previous Florida veteran's or veteran's surviving spouse homestead exemption is no longer required in order to be eligible for a prorated refund on taxes paid on a newly acquired property that qualifies for the veteran's or veteran's surviving spouse homestead exemption.

**2. Q: The 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's or veteran's surviving spouse 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, 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, a timely denial notice would include all facts and reasons and unmet criteria for the prorated refund.

**4. Q: Could a totally and permanently disabled veteran that did not own property in Florida prior to purchasing a Florida home in 2022 be eligible for a refund of property taxes paid for 2022?**

A. No. The law change allowing veterans to apply for a refund of prorated taxes paid on newly acquired homestead property where no previous veteran's or veteran's surviving spouse homestead exemption was granted on another Florida property first became effective in tax year 2023 and first applied to the 2024 tax roll. Therefore, no refund would be available for tax year 2022.

**5. 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.).

**6. 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), provides 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.

**7. 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 31. 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).

**8. 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.**