

- **What is the Ad Valorem Discount for Disabled Veterans?**

The Ad Valorem Discount for Disabled Veterans (s 196.082 F.S.), initially known as Amendment 7, provides an additional property tax discount for eligible Florida veterans as a continuing recognition of their contributions to our Nation's freedom. On Nov. 7, 2006, Florida voters overwhelmingly approved constitutional Amendment 7, which, as an additive benefit, provides a discount from the amount of ad valorem tax on the homestead of a partially disabled veteran who is age 65 or older, who was a Florida resident at the time of entering military service, who provides evidence that identifies a combat-related disability, and who was honorably discharged; to specify the percentage of the discount as equal to the percentage of the veteran's service-connected disability.

- **When does the discount take effect?**

The discount took effect Dec. 7, 2006, for the tax year beginning in January 2007. It is self-executing, and does not require implementing legislation.

- **How many veterans are affected by this discount?**

We estimate between 20,000 and 25,000 Florida veterans are currently eligible to apply.

- **Where do I apply?**

Eligible veterans should apply at their county property appraiser's office.

- **What is the deadline to submit my documents to the county property appraiser?**

Application deadline is March 1 annually.

- **Will I lose any of my existing benefits as a result of the discount?**

No. The discount does not remove any existing benefits Florida's veterans have earned by virtue of their military service. The Florida Legislature intended this constitutional amendment to be an additive benefit to the myriad of state resources available to veterans, many of whom are elderly and on fixed incomes. The discount is intended to be a discount on taxes owed after all other ad valorem exemptions are computed.

- **Can you provide some examples?**

1. Those veterans currently exempt from paying any homestead taxes who are rated service-connected, 100% permanent and total disability, continue to be exempt.
2. Eligible, resident veterans of all ages with a VA-certified service-connected disability of 10% or greater will continue to be entitled to a \$5,000 homestead property tax exemption.
3. Those disabled veterans with a 10% - 90% disability rating who meet the requirements of s 196.082 F.S. will see their property taxes further reduced.

- **What are the requirements for the discount?**

According to Florida Statute, the requirements for the discount are:

1. Proof of age 65 years or older;
2. Proof of Florida residency at the time of entering military service;

3. Official letter from the [U. S. Department of Veterans Affairs](#) (USDVA) stating the percentage of the veteran's service-connected disability;
4. Evidence that reasonably identifies a combat-related disability; and
5. Documentation of the veteran's honorable discharge.

- **What is combat-related?**

The [Department of Defense](#) has defined Combat-Related for a [special pay program for certain retirees](#). These definitions are useful when evaluating a veteran's USDVA letter in order to determine if any of their Service-Connected disabilities can be construed as Combat-Related.

Combat-Related is not a term used by the [U. S. Department of Veterans Affairs](#); rather, the department determines whether or not a disability is Service-Connected. This is the determination that will be seen in the USDVA letter that veterans provide.

- **Can you explain the difference between combat-related and service-connected disability?**

Although the Discount requires the veteran's disability be combat-related in order to qualify, the total service-connected rating percentage is used to determine discount even though one or more combat disabilities may be only part of their total compensable disabilities.

- **What documents do veterans need to provide to claim the discount?**

Veterans discharged after Jan. 1, 1950, should be able to provide two documents which would qualify eligible applicants in most cases. These documents are:

- 1) **DD Form 214 - Certificate of Release or Discharge From Active Duty**  
Will satisfy the following requirements above: #1 (Date of Birth), #2 (Home of Record at Time of Entry), and #5 (Character of Service). Additionally, #4 may be satisfied if the applicant was awarded the Purple Heart for combat wound(s).
- 2) **Service-Connected Rating Decision (Disability) Letter from USDVA**  
Will satisfy requirement #3 (Rating Decision), and may satisfy requirement #4 (under the headings of Evidence, Reasons for Decision, and/or Associated Claims).

These two documents alone should qualify most eligible applicants; however, there may be other documents which could support the applicant. Veterans discharged prior to 1950 may present different discharge documents. Other veterans may be in the process of requesting a copy of their DD-214 and may not have received it by March 1. In such cases, government-issued identification cards, other proof of Florida residency at time of military entry (i.e. high school diploma dated close to military orders), an honorable discharge certificate, or other documents may assist in determining eligibility.

In cases where neither the DD Form 214 or the Rating Decision Letter satisfy requirement #4 regarding evidence of a combat disability, other documents such as award citations (decoration associated with combat, documents mentioning a combat injury), or documentation from the [Department of Defense for Combat Related Special Compensation](#) for retirees, may be useful for property appraisers to consider.

- **How do I obtain a copy of my DD Form 214?**

All veterans may also apply for a copy of their [DD Form 214](#) by visiting the following Web site:

<http://www.archives.gov/veterans/military-service-records/dd-214.html>

- **What if the county property appraiser denies my request for a discount?**

The county property appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply.

- **If I receive the discount, do I have to reapply every year?**

No, but please call your local property appraiser if you have any questions.

- **Will I continue to receive the property tax discount if my veteran spouse has died?**

No, the discount only applies to the veteran.

- **Who can answer additional questions from veterans?**

Each Florida county has a [veteran service office](#) that can answer questions, and [Florida Department of Veterans' Affairs](#) benefits counselors are available to respond to inquiries regarding this discount and eligibility for this new benefit for Florida's veterans. The FDVA point of contact is Ed Ortiz, Benefits and Assistance Executive Assistant, at 727-319-7427, or [OrtizE@fdva.state.fl.us](mailto:OrtizE@fdva.state.fl.us).

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