Memorandum

MIAMI-DADE COUNTY

Date: December 7, 2010

To: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

Agenda Item No. 15(A)(2)

From: Honorable Pedro J. Garcia, Property Appraiser

Subject: Resolution Waiving the Requirement for Annual Application of Veteran's Disability Discount

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RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) waive the requirement for annual application of the veteran's disability discount after initial application is made and discount granted, provided there is no change in the use of the property or the percentage of disability to which the veteran is entitled.

SCOPE

The annual application waiver of the veteran's disability discount will benefit veterans countywide and shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until rescinded by the Board.

FISCAL IMPACT/FUNDING SOURCE

There is no fiscal impact.

TRACK RECORD/MONITOR

Automatic renewal of this benefit would align it with many other exemption benefits currently under automatic renewal including homestead, widow, widower, and other veteran disability exemptions. Section 196.011(9)(c) of the Florida Statutes includes language that parallels other exemption law language affording a reasonable course of action for the Property Appraiser's Office (PAO) to recover the veteran's disability discount should this exemption be improperly claimed under automatic renewal.

BACKGROUND

Pursuant to Section 196.011(9)(c) of the Florida Statutes, a county may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual application be made for the veteran's disability discount provided for in Section 6(e), Art. VII of the State Constitution, after an initial application is made and said discount is granted. The veteran's disability discount is granted to those applicants meeting the following criteria:

1. The veteran is 65 years or older as of January 1st.
2. All or part of the disability is combat related.
3. The veteran was a resident of the state at the time of entering the military services of the United States.
4. The veteran was honorably discharged upon separation from military service.

The veteran's disability discount provides a discount in ad-valorem taxes equal to the percentage of the veteran's permanent service-connected disability as determined by the United States Department of Veterans Affairs.

Therefore, it is recommended that the Board adopt the attached resolution waiving the requirement for annual application of the veteran's disability discount.

MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

DATE: December 7, 2010

FROM: R. A. Cuevas, Jr. County Attorney

SUBJECT: Agenda Item No. 15(A)(2)

Please note any items checked.

_____ **"3-Day Rule" for committees applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

✓ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

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Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 15(A)(2)
12-7-10

RESOLUTION NO. _____

RESOLUTION WAIVING THE REQUIREMENT FOR ANNUAL APPLICATION FOR VETERAN'S DISABILITY DISCOUNT IF THERE HAS BEEN NO CHANGE IN OWNERSHIP OR USE OF HOMESTEAD PROPERTY

WHEREAS, pursuant to Section 6(e), Art. VII of the Florida Constitution, Veterans of the United States who are 65 years of age or older, who were honorably discharged and who are partially or totally disabled as a result of a service-connected disability, may receive a discount in the property taxes of their homestead equal to the percentage of disability as determined by the United States Department of Veterans Affairs; and

WHEREAS, pursuant to Section 196.011(9)(c) of the Florida Statutes, a county may, upon the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application be made for the renewal of the veteran's disability discount after an initial application is made and said discount is granted; and

WHEREAS, the Property Appraiser of Miami-Dade County has requested this Board to waive the requirement for annual renewal of the veteran's disability discount provided for in Section 6(e), Art. VII of the State Constitution; and

WHEREAS, waiving the requirement for an annual renewal application for entitlement to the veteran's disability discount would make availability of this discount and assessment similar to the homestead exemption, widow, widower, and other exemptions which do not currently require renewal applications,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board hereby approves and authorizes the Property Appraiser of Miami-Dade County to implement the automatic renewal procedure for property owners claiming the veteran's disability discount in Miami-Dade County, after an initial application is made and the discount granted, provided there is no change in the use of the property or the percentage of disability to which the veteran is entitled.

Section 2. Reapplication for the veteran's disability discount shall be required in the manner provided for in the Florida Statutes, whenever the property is sold, disposed of, or ownership changes in any manner, the percentage of combat related disability changes, or the applicant ceases to use such property for his or her homestead.

Section 3. This resolution shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until this resolution is rescinded by the Board of County Commissioners.

The foregoing resolution was offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Dennis C. Moss, Chairman
Jose "Pepe" Diaz, Vice-Chairman

Bruno A. Barreiro	Lynda Bell
Audrey M. Edmonson	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Joe A. Martinez	Jean Monestime
Natacha Seijas	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of December, 2010. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By:_____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

James K. Kracht