

To: Property Appraisers, Tax Collectors and Interested Parties
From: James McAdams
Date: November 7, 2012
Bulletin: PTO 12-11

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**CONSTITUTIONAL AMENDMENT 2
2012 General Election**

**Veterans Disabled Due to Combat Injury;
Homestead Property Tax Discount**

Amendment 2 was approved by the voters in the November 6, 2012 general election. This amendment changes Section 6 of Article VII. It expands the availability of the property tax discount on the homesteads of veterans who become disabled as the result of a combat injury.

The amendment deletes the requirement that a veteran had to be a Florida resident at the time he or she entered military service to receive a veteran's homestead property tax discount. The amendment takes effect January 1, 2013, and applies to the 2013 tax year and every subsequent year.

Veterans who were previously denied this discount because they were not Florida residents at the time of enlistment should be encouraged to reapply.

The full text of the change can be accessed at: <http://laws.flrules.org/2011/r592>.

This bulletin is provided by the Department of Revenue for your general information. If you want to discuss this issue, you may send your questions to DORPTO@dor.state.fl.us.