# Taxation, disability exemption

**Number:** INFORMAL

**Date:** December 03, 2007

The Honorable Mike Fasano
Senator, District 11
8217 Massachusetts Avenue
New Port Richey, Florida 34653-3111

Dear Senator Fasano:

Thank you for your recent letter requesting assistance on behalf of a constituent who takes issue with the amount of his disability exemption from taxation on homestead property allowed pursuant to section 196.082, Florida Statutes.

Section 196.082, Florida Statutes, recognizes that veterans, age 65 or older, who are partially or totally permanently disabled receive a discount from the amount of the ad valorem tax otherwise owed on homestead property which the veterans own and reside thereon. Subsection (2) of the statute states that the "discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs."

Thus, the statute is clear that the percentage of the discount is equal to the percentage of the permanent, service-connected disability as determined by the United States Department of Veterans Affairs. You state that the Department interprets this language as meaning a calculation by the usual method of determining benefit allocation, using a combined rating table.

While the homeowner argues that the proper method of calculating the benefit allocation is to add up individual percentages, the statute is clear in using the calculation determined by the United States Department of Veterans Affairs as the percentage benefit allowance on homestead property taxes. This office, absent a request from the United States Department of Veterans Affairs for an opinion, would defer to that agency’s determination.

Should the Department's interpretation be contrary to the Legislature's intent, it would be advisable to clarify such intent through legislative action.

Sincerely,

Lagran Saunders
Assistant Attorney General

ALS/t