

## **THE FLORIDA ACTIVE MILITARY COMBAT DUTY GRANT**

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Several counties in the state of Florida, in appreciation for their residents' military service, have established Active Military Combat Duty Grant Programs. The grant programs are designed to assist servicemembers (Active Duty, Reserves and National Guard), who are fighting in the Global War on Terrorism with the support of their families and homes.

### **PROPERTY TAX GRANTS**

While each county has specific eligibility requirements for their grant program, the common requirements among all are: (i) Proof of residence and homestead exemption; (ii) Payment of property taxes during the applicable year; and (iii) Military service in a combat zone (Afghanistan and the Persian Gulf arena). To meet these requirements, each servicemember may be required to provide proof of their combat service (DD-214, Orders, Leave and Earning Statement reflecting combat pay, letter from unit commander attesting to combat duty and dates, combat awards and decorations, or other official documentation specifying dates of combat duty). To learn more about other benefits that your county offers to veterans, contact your county's veteran service office. The following is brief synopsis of each participating county program:

#### **Duval County (904) 630-3680:**

The program awards grants of up to \$800 per calendar year to families of servicemembers who are serving or have served in combat duty. The grant applies to all ad-valorem tax payments made after Oct. 1, 2005.

Qualified servicemembers include any resident (O-3 and below) who served a minimum of 60 days of military service during the year in a combat zone. A servicemember whose military service was interrupted due to being wounded in action or by other serious medical conditions, and is unable to complete the time requirement also qualifies for the grant.

#### **Marion County (352) 671-8422:**

Established in 2002, the program provides grants of up to \$1,000 towards ad-valorem taxes paid during a qualifying year. The grant does not cover taxes levied by entities other than the County Board of County Commissioners. Eligibility requires service in a combat zone between 2002 and the present. Servicemembers have four years, from the end date of their qualifying service, to apply for the grant.

#### **Hillsborough County (813) 975-2181:**

Adopted Oct. 5, 2005 and later revised April 5, 2006, the program applies to all combat zone service on or after Jan. 1, 2005. The grant program provides a maximum of \$1,500 per applicant based on the amount of ad-valorem property taxes paid in a year.

Eligible servicemembers must have served a minimum of 45 aggregate days in a combat zone per calendar year. Combat injured servicemembers, who served at least one day in a combat zone, are also eligible for the grant. In addition, an un-remarried surviving spouse of a deceased servicemember who: (i) served in the active military service on or after Jan. 1, 2005; and (ii)

served in a combat zone for at least one day in the year, will be eligible for the grant for the year of the servicemember's death.

**Pinellas County (727) 464-8460:**

Due to budget cuts and constraints, Pinellas County no longer participates in the FLORIDA ACTIVE MILITARY COMBAT DUTY PROPERTY TAX GRANT PROGRAM. For more information contact the Pinellas County Veteran Service Officer at (727) 464-8460.

**Hernando County (352) 754-4033:**

Beginning with the 2002 ad valorem tax year, the program provides a grant equal to the lesser of \$1,000 per calendar year or the amount of ad-valorem taxes paid. There is no required number of days of service in active military combat duty in any particular ad valorem tax year. Grant applications must be received not later than four years after the year of service in combat duty.

**Charlotte County (941) 625-4422:**

The program provides for an ad-valorem tax reduction (not to exceed \$1,500) to any eligible servicemember. Grant eligibility requires 45 days or more of service in a combat zone.

**Manatee County (941) 749-3030:**

Beginning with the 2003 ad valorem tax year, the program provides servicemembers with the lesser of \$1,500 or the actual amount of the ad-valorem tax bill for each qualifying year. Eligible servicemembers have four years, following the year of qualifying service in a combat zone, to apply for the grant.

An un-remarried spouse of a qualifying servicemember, who was killed in combat, will also qualify for the grant. Eligibility will be regardless of the amount of time served in a combat zone by the decedent.

**Leon County (850) 606-1940:**

Commenced in October 2001, the program provides property tax relief for servicemembers who are either homeowners or renters in the county. Qualified property owners will receive the greater of \$600 or the amount of their ad-valorem tax bill prorated for the time served on active duty. The proration is based upon the number of complete and/or partial months served on active duty in a combat zone. A prorated \$600 grant is also available to qualifying renters. The grant application period is between Oct. 1 and Dec. 31 of each fiscal year, starting Oct. 1, 2002.

Polk County (863) 534-5220:

Adopted April 4, 2007 but effective beginning with the 2003 Ad-Valorem tax year, eligible servicemembers may receive a grant not to exceed the lesser of \$1,500 per calendar year or the actual amount of their ad-valorem tax bill. Eligible servicemembers have until Dec. 31 of the fourth ad-valorem tax year, after the tax year in which they served in a combat zone, to apply for the grant.

An un-remarried spouse of a qualifying servicemember, who was killed in combat, will also qualify for the grant. Eligibility will be regardless of the amount of time served in a combat zone by the decedent.

**Flagler County (386) 313-4014:**

Established in August 2007, servicemembers who complete more than 45 days in a combat zone or who were injured and evacuated from a combat zone during the current calendar year are eligible for reimbursement of up to \$1,000 of the county portion of their property tax bill. Grant applications must be received on or before Dec. 31 of each year for which a grant is sought

**Hendry County (863) 675-5250:**

The Hendry County Board of County Commissioners approved a Grant Program that went into effect in January 2007. The maximum amount awarded per Grant Year shall not exceed \$1,000.00 or the total amount of the applicant's Property Taxes, paid by the applicant, whichever is less. Eligibility: **Military Personnel.** Qualified Military Personnel includes Hendry County residents who, for the respective Grant Year for which their Combat Duty application is received, served for an aggregate of forty-five (45) days of duty in a Combat Zone. **Disabled Military Personnel.** Qualified Military Personnel includes Hendry County residents who, for the respective Grant Year for which their Combat Duty application is received, served less than an aggregate of forty-five (45) days of duty in a Combat Zone due solely to an injury(ies) or disabling injury(ies) in that Combat Zone. **Surviving Spouse.** Qualified Surviving Spouse includes the un-remarried surviving spouse of a deceased Qualified Military Personnel includes Hendry County residents who, for the respective Grant Year for which their Combat Duty application is received, served less than an aggregate of forty-five (45) days of duty in a Combat Zone who died from injury(ies) suffered in that Combat Zone. To apply for the Combat Duty Grant, the applicant, must complete and file with the Hendry County Veterans Services Office, an original Hendry County Combat Duty Grant Application for the respective year.

**DIRECT GRANTS**

The following two Florida counties, in lieu of the grant program option, have chosen to make direct grants to servicemembers who have served in support of the Global War on Terrorism. The payments are made directly to the servicemember and are not tied to the amount of their ad-valorem tax bill.

**Palm Beach County (561) 355-4761:**

Started in October 2004 and retroactive to Jan. 1, 2003, the county program provides \$50 (for between 15-30 days of service) or \$25 (for between 1-14 days of service) for every month a servicemember is recalled to active duty under Title 10. There is no monetary cap on the grant to any servicemember or requirement of service in a combat zone. Eligibility is predicated on proof of residency at the time the servicemember is called to active duty.

**Wakulla County (850) 926-1072:**

The Wakulla County program provides a \$50 per month grant for each month served in a combat zone. The program requires residents to have resided in the county for six months prior to eligibility. Any resident who has served since 2002 is eligible for the grant.

The maximum amount payable to any one individual under the program is \$600. The grant can be taken in the form of cash or applied towards payment of the resident's ad valorem property tax bill.