

By Representative Fischer

1 A bill to be entitled
2 An act relating to ad valorem taxes; amending
3 s. 196.081, F.S.; providing an exemption from
4 taxation for the homestead of the surviving
5 spouse of a veteran who was killed while on
6 active duty; providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Section 196.081, Florida Statutes, is
11 amended to read:

12 196.081 Exemption for certain permanently and totally
13 disabled veterans and for surviving spouses of veterans.--

14 (1) Any real estate that is owned and used ~~and owned~~
15 as a homestead by a veteran who was honorably discharged with
16 a service-connected total and permanent disability and for
17 whom a letter from the United States Government or United
18 States Department of Veterans Affairs or its predecessor has
19 been issued certifying that the veteran is totally and
20 permanently disabled is exempt from taxation, if provided the
21 veteran is a permanent resident of this ~~the~~ state on January 1
22 of the tax year for which exemption is being claimed or was a
23 permanent resident of this state on January 1 of the year the
24 veteran died.

25 (2) The production by a veteran or the spouse or
26 surviving spouse of a letter of total and permanent disability
27 from the United States Government or United States Department
28 of Veterans Affairs or its predecessor before the property
29 appraiser of the county in which property of the veteran lies
30 is ~~shall be~~ prima facie evidence of the fact that the veteran
31 or the surviving spouse is entitled to the ~~such~~ exemption.

1 (3) ~~If in the event~~ the totally and permanently
2 disabled veteran predeceases his or her spouse and if, upon
3 the death of the veteran, the spouse holds the legal or
4 beneficial title to the homestead and permanently resides
5 thereon as specified in s. 196.031, the exemption from
6 taxation carries ~~shall carry~~ over to the benefit of the
7 veteran's spouse until such time as he or she remarries or
8 sells or otherwise disposes of the property. If the spouse
9 sells the property, an exemption not to exceed the amount
10 granted from the most recent ad valorem tax roll may be
11 transferred to his or her new residence, as long as it is used
12 as his or her primary residence and he or she does not
13 remarry.

14 (4)(a) Any real estate that is owned and used as a
15 homestead by the surviving spouse of a veteran who was killed
16 while on active duty as a member of the United States Armed
17 Forces and for whom a letter from the United States Government
18 or United States Department of Veterans Affairs or its
19 predecessor has been issued certifying that the veteran was
20 killed while on active duty is exempt from taxation if the
21 veteran was a permanent resident of this state on January 1 of
22 the year in which the veteran died.

23 (b) The production by the surviving spouse of a letter
24 that was issued as required under paragraph (a) and that
25 attests the veteran's death while on active duty is prima
26 facie evidence of the fact that the surviving spouse is
27 entitled to an exemption under paragraph (a).

28 (c) The tax exemption that applies under paragraph (a)
29 to the surviving spouse carries over to the benefit of the
30 veteran's surviving spouse as long as the spouse holds the
31 legal or beneficial title to the homestead, permanently

1 resides thereon as specified in s. 196.031, and does not
2 remarry. If the surviving spouse sells the property, an
3 exemption not to exceed the amount granted from the most
4 recent ad valorem tax roll may be transferred to his or her
5 new residence as long as it is used as his or her primary
6 residence and he or she does not remarry.

7 Section 2. This act shall take effect January 1, 1998.

8
9 *****

10 SENATE SUMMARY

11 Provides an exemption from ad valorem taxes on real
12 estate that is used as a homestead by the surviving
13 spouse of a veteran of the United States Armed Forces who
14 was killed while on active duty. Provides procedures for
15 claiming the exemption. Allows the exemption to carry
16 over to property purchased after the veteran's death and
17 used as a homestead by the surviving spouse.
18
19
20
21
22
23
24
25
26
27
28
29
30
31