

By Representative Stafford

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 amending s. 196.202, F.S.; increasing the
4 amount of the exemption for property of widows,
5 widowers, blind persons, and disabled persons;
6 amending s. 196.031, F.S.; decreasing the
7 amount of an increased homestead exemption
8 allowed to disabled persons qualified for the
9 exemption under s. 196.202; providing an
10 effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Section 196.202, Florida Statutes, is
15 amended to read:

16 196.202 Property of widows, widowers, blind persons,
17 and persons totally and permanently disabled.--Property to the
18 value of \$2,500~~\$500~~ of every widow, widower, blind person, or
19 totally and permanently disabled person who is a bona fide
20 resident of this state shall be exempt from taxation.

21 Section 2. Paragraph (b) of subsection (3) of section
22 196.031, Florida Statutes, is amended to read:

23 196.031 Exemption of homesteads.--

24 (3)(a) For every person who is entitled to the
25 exemption provided in subsection (1), who is a permanent
26 resident of this state, and who is 65 years of age or older,
27 the exemption is increased to \$10,000 of assessed valuation
28 for taxes levied by governing bodies of counties,
29 municipalities, and special districts.

30 (b) For every person who is entitled to the exemption
31 provided in subsection (1), who has been a permanent resident

1 of this state for the 5 consecutive years prior to claiming
2 the exemption under this subsection, and who qualifies for the
3 exemption granted pursuant to s. 196.202 as a totally and
4 permanently disabled person, the exemption is increased to
5 \$7,500~~\$9,500~~ of assessed valuation for taxes levied by
6 governing bodies of counties, municipalities, and special
7 districts.

8 (c) No homestead shall be exempted under both
9 paragraphs (a) and (b). In no event shall the combined
10 exemptions of s. 196.202 and paragraph (a) or paragraph (b)
11 exceed \$10,000.

12 (d) For every person who is entitled to the exemption
13 provided in subsection (1) and who is a permanent resident of
14 this state, the exemption is increased to a total of \$25,000
15 of assessed valuation for taxes levied by governing bodies of
16 school districts.

17 (e) For every person who is entitled to the exemption
18 provided in subsection (1) and who is a resident of this
19 state, the exemption is increased to a total of \$25,000 of
20 assessed valuation for levies of taxing authorities other than
21 school districts. However, the increase provided in this
22 paragraph shall not apply with respect to the assessment roll
23 of a county unless and until the roll of that county has been
24 approved by the executive director pursuant to s. 193.1142.

25 Section 3. This act shall take effect January 1, 1998.

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28 HOUSE SUMMARY

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30 Increases the amount of the ad valorem tax exemption for
31 property of widows, widowers, blind persons, and disabled
persons from \$500 to \$2,500, and correspondingly
decreases the amount of the increased homestead exemption
allowed to disabled persons qualified for that exemption.