

By Representative Gibson

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 a
5 widow, widower, blind person, or totally and
6 permanently disabled person; providing
7 certification requirements for a totally and
8 permanently disabled person for purposes of
9 said exemption; amending s. 196.031, F.S.;
10 reducing the amount of the increased homestead
11 exemption for disabled persons qualified for
12 the exemption under s. 196.202, F.S., to
13 conform; providing an effective date.

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

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17 Section 1. Paragraph (b) of subsection (3) of section
18 196.031, Florida Statutes, is amended to read:

19 196.031 Exemption of homesteads.--
20 (3)

21 (b) For every person who is entitled to the exemption
22 provided in subsection (1), who has been a permanent resident
23 of this state for the 5 consecutive years prior to claiming
24 the exemption under this subsection, and who qualifies for the
25 exemption granted pursuant to s. 196.202 as a totally and
26 permanently disabled person, the exemption is increased to
27 \$9,000~~\$9,500~~ of assessed valuation for taxes levied by
28 governing bodies of counties, municipalities, and special
29 districts.

30 Section 2. Section 196.202, Florida Statutes, is
31 amended to read:

1 196.202 Property of widows, widowers, blind persons,
2 and persons totally and permanently disabled.--

3 (1) Property to the value of \$1,000~~\$500~~ of every
4 widow, widower, blind person, or totally and permanently
5 disabled person who is a bona fide resident of this state
6 shall be exempt from taxation.

7 (2) For purposes of this section, "totally and
8 permanently disabled person" means a person who is currently
9 certified by one licensed physician of this state, by the
10 United States Department of Veterans Affairs or its
11 predecessor, or by the Social Security Administration to be
12 totally and permanently disabled.

13 Section 3. This act shall take effect January 1, 2002.

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16 HOUSE SUMMARY

17 Increases the amount of the ad valorem tax exemption for
18 property of a widow, widower, blind person, or totally
19 and permanently disabled person from \$500 to \$1,000.
20 Provides certification requirements for a totally and
21 permanently disabled person for purposes of said
22 exemption. Reduces the amount of the increased homestead
23 exemption for disabled persons qualified for the
24 exemption under s. 196.202, F.S., by \$500, to conform.
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