

By Representative Paul

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 amending s. 196.24, F.S.; increasing the amount
4 of the exemption provided under s. 3(b), Art.
5 VII of the State Constitution for certain
6 disabled ex-service members; providing an
7 effective date.

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

10
11 Section 1. Section 196.24, Florida Statutes, is
12 amended to read:

13 196.24 Exemption for disabled ex-service member;
14 evidence of disability ~~of ex-service member; exemption.~~--Any
15 ex-service member, a bona fide resident of the state, who has
16 been disabled to a degree of 10 percent or more while serving
17 during a period of wartime service as defined in s. 1.01(14),
18 or by misfortune, is entitled to the exemption from taxation
19 provided for in s. 3(b), Art. VII of the State Constitution as
20 provided in this section. Property to the value of \$5,000 of
21 such a person is exempt from taxation. ~~and~~ The production by
22 him or her of a certificate of disability from the United
23 States Government or the United States Department of Veterans
24 Affairs or its predecessor before the property appraiser of
25 the county wherein the ex-service member's property lies is
26 prima facie evidence of the fact that he or she is entitled to
27 the such exemption.

28 Section 2. This act shall take effect January 1, 2003.
29
30
31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

LEGISLATIVE SUMMARY

Increases from \$500 to \$5,000 the property tax exemption provided under s. 3(b), Art. VII of the State Constitution for certain disabled ex-service members.