

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

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

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

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

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

Section 2. This act shall take effect January 1, 2003.