

By Senator Clary

4-1405-03

See HB 61

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A bill to be entitled

An act relating to property tax exemptions;
amending s. 196.24, F.S.; entitling the
surviving spouse of certain ex-service members
to an exemption from taxation of the value of
certain property; 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 or
surviving spouse; evidence of disability.--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. 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
exemption. The surviving spouse of such ex-service member is
also entitled to the exemption provided in this section.

Section 2. This act shall take effect upon becoming a
law.