

HB 0023

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A bill to be entitled
 An act relating to property tax exemptions; amending s.
 196.24, F.S.; entitling disabled veterans and the
 surviving spouses of such veterans to an exemption from
 taxation of the value of certain property under certain
 circumstances; providing for grandfathering persons
 currently receiving the exemption; 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 veteran or surviving spouse
~~ex-service member~~; evidence of disability.--Any veteran who is
~~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 veteran's ~~ex-service member's~~ property lies is prima
 facie evidence of the fact that he or she is entitled to the
 exemption. The unmarried surviving spouse of such a disabled
veteran who, on the date of the disabled veteran's death, had
been married to the disabled veteran for at least 20 years is

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31 also entitled to the exemption. Any person who properly received
32 this exemption as a disabled ex-service member on the 2004 tax
33 roll shall continue to qualify for this exemption.

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