

1 A bill to be entitled
 2 An act relating to property tax exemptions; amending s.
 3 196.012, F.S.; defining the term "ex-service member";
 4 amending s. 196.081, F.S.; exempting from ad valorem
 5 taxation homestead real estate of certain permanently and
 6 totally disabled veterans under certain circumstances;
 7 amending s. 196.24, F.S.; entitling certain honorably
 8 discharged disabled ex-service members to an exemption
 9 from taxation of the value of certain property under
 10 certain circumstances; entitling certain unremarried
 11 surviving spouses of such ex-service members to the
 12 exemption under certain circumstances; providing an
 13 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. Subsection (20) is added to section 196.012,
 18 Florida Statutes, to read:

19 196.012 Definitions.--For the purpose of this chapter, the
 20 following terms are defined as follows, except where the context
 21 clearly indicates otherwise:

22 (20) "Ex-service member" means any person who has served
 23 as a member of the United States Armed Forces on active duty or
 24 state active duty, a member of the Florida National Guard, or a
 25 member of the United States Armed Forces Reserve.

26 Section 2. Subsections (1) and (2) of section 196.081,
 27 Florida Statutes, are amended to read:

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28 196.081 Exemption for certain permanently and totally
29 disabled veterans and for surviving spouses of veterans.--

30 (1)(a) Any real estate that is owned and used as a
31 homestead by a veteran who was honorably discharged with a
32 service-connected total and permanent disability and for whom a
33 letter from the United States Government or United States
34 Department of Veterans Affairs or its predecessor has been
35 issued certifying that the veteran is totally and permanently
36 disabled is exempt from taxation, if the veteran is a permanent
37 resident of this state on January 1 of the tax year for which
38 exemption is being claimed or was a permanent resident of this
39 state on January 1 of the year the veteran died.

40 (b) Any real estate that is owned and used as a homestead
41 by a veteran who, while a citizen of the United States, served
42 as a member of the armed services of a nation that was an ally
43 of the United States, was honorably discharged with a service-
44 connected total and permanent disability, and for whom a letter
45 from the government, or that government's veterans service
46 agency, in whose armed services the veteran served has been
47 issued certifying that the veteran is totally and permanently
48 disabled, is exempt from taxation if the veteran is a permanent
49 resident of this state on January 1 of the tax year for which
50 exemption is being claimed or was a permanent resident of this
51 state on January 1 of the year the veteran died.

52 (2) The production by a veteran or the spouse or surviving
53 spouse of a letter of total and permanent disability required in
54 paragraph (1)(a) from the United States Government or United
55 States Department of Veterans Affairs or its predecessor before

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56 | the property appraiser of the county in which property of the
 57 | veteran lies is prima facie evidence of the fact that the
 58 | veteran or the surviving spouse is entitled to the exemption.

59 | Section 3. Section 196.24, Florida Statutes, is amended to
 60 | read:

61 | 196.24 Exemption for disabled ex-service member or
 62 | surviving spouse; evidence of disability.--Any ex-service
 63 | member, as defined in s. 196.012, who is a bona fide resident of
 64 | the state, who was honorably discharged, and who has been
 65 | disabled to a degree of 10 percent or more while serving during
 66 | a period of wartime service as defined in s. 1.01(14), or by
 67 | misfortune, is entitled to the exemption from taxation provided
 68 | for in s. 3(b), Art. VII of the State Constitution as provided
 69 | in this section. Property to the value of \$5,000 of such a
 70 | person is exempt from taxation. The production by him or her of
 71 | a certificate of disability from the United States Government or
 72 | the United States Department of Veterans Affairs or its
 73 | predecessor before the property appraiser of the county wherein
 74 | the ex-service member's property lies is prima facie evidence of
 75 | the fact that he or she is entitled to the exemption. The
 76 | unremarried surviving spouse of such a disabled ex-service
 77 | member who, on the date of the disabled ex-service member's
 78 | death, had been married to the disabled ex-service member for at
 79 | least 5 years is also entitled to the exemption.

80 | Section 4. This act shall take effect July 1, 2005.