

By Senator Dean

3-00210-09

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1                   A bill to be entitled  
2           An act relating to disabled veterans; amending ss.  
3           196.081 and 196.091, F.S.; exempting homesteads owned  
4           by disabled veterans from non-ad valorem assessments;  
5           providing an effective date.  
6

7 Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Section 196.081, Florida Statutes, is amended to  
10          read:

11           196.081 Exemption for certain permanently and totally  
12          disabled veterans and for surviving spouses of veterans.—

13           (1) Any real estate that is owned and used as a homestead  
14          by a veteran who was honorably discharged with a service-  
15          connected total and permanent disability and for whom a letter  
16          from the United States Government or United States Department of  
17          Veterans Affairs or its predecessor has been issued certifying  
18          that the veteran is totally and permanently disabled is exempt  
19          from taxation and non-ad valorem assessments, if the veteran is  
20          a permanent resident of this state on January 1 of the tax year  
21          for which exemption is being claimed or was a permanent resident  
22          of this state on January 1 of the year the veteran died.

23           (2) The production by a veteran or the spouse or surviving  
24          spouse of a letter of total and permanent disability from the  
25          United States Government or United States Department of Veterans  
26          Affairs or its predecessor before the property appraiser of the  
27          county in which property of the veteran lies is prima facie  
28          evidence of the fact that the veteran or the surviving spouse is  
29          entitled to the exemption.

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30 (3) If the totally and permanently disabled veteran  
31 predeceases his or her spouse and if, upon the death of the  
32 veteran, the spouse holds the legal or beneficial title to the  
33 homestead and permanently resides thereon as specified in s.  
34 196.031, the exemption from taxation carries over to the benefit  
35 of the veteran's spouse until such time as he or she remarries  
36 or sells or otherwise disposes of the property. If the spouse  
37 sells the property, an exemption not to exceed the amount  
38 granted from the most recent ad valorem tax roll may be  
39 transferred to his or her new residence, as long as it is used  
40 as his or her primary residence and he or she does not remarry.

41 (4) (a) Any real estate that is owned and used as a  
42 homestead by the surviving spouse of a veteran who died from  
43 service-connected causes while on active duty as a member of the  
44 United States Armed Forces and for whom a letter from the United  
45 States Government or United States Department of Veterans  
46 Affairs or its predecessor has been issued certifying that the  
47 veteran who died from service-connected causes while on active  
48 duty is exempt from taxation if the veteran was a permanent  
49 resident of this state on January 1 of the year in which the  
50 veteran died.

51 (b) The production by the surviving spouse of a letter that  
52 was issued as required under paragraph (a) and that attests the  
53 veteran's death while on active duty is prima facie evidence of  
54 the fact that the surviving spouse is entitled to an exemption  
55 under paragraph (a).

56 (c) The tax exemption that applies under paragraph (a) to  
57 the surviving spouse carries over to the benefit of the  
58 veteran's surviving spouse as long as the spouse holds the legal

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59 or beneficial title to the homestead, permanently resides  
60 thereon as specified in s. 196.031, and does not remarry. If the  
61 surviving spouse sells the property, an exemption not to exceed  
62 the amount granted from the most recent ad valorem tax roll may  
63 be transferred to his or her new residence as long as it is used  
64 as his or her primary residence and he or she does not remarry.

65 Section 2. Section 196.091, Florida Statutes, is amended to  
66 read:

67 196.091 Exemption for disabled veterans confined to  
68 wheelchairs.—

69 (1) Any real estate used and owned as a homestead by an ex-  
70 servicemember who has been honorably discharged with a service-  
71 connected total disability and who has a certificate from the  
72 United States Government or United States Department of Veterans  
73 Affairs or its predecessor, or its successors, certifying that  
74 the ex-servicemember is receiving or has received special  
75 pecuniary assistance due to disability requiring specially  
76 adapted housing and required to use a wheelchair for his or her  
77 transportation is exempt from taxation and non-ad valorem  
78 assessments.

79 (2) The production by an ex-servicemember of a certificate  
80 of disability from the United States Government or the United  
81 States Department of Veterans Affairs or its predecessor before  
82 the property appraiser of the county wherein his or her property  
83 lies is prima facie evidence of the fact that he or she is  
84 entitled to such exemptions.

85 (3) If ~~In the event~~ the homestead of the wheelchair veteran  
86 was or is held with the veteran's spouse as an estate by the  
87 entirety, and if ~~in the event~~ the veteran did or shall

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88 predecease his or her spouse, the exemption from taxation shall  
89 carry over to the benefit of the veteran's spouse, provided the  
90 spouse continues to reside on such real estate and uses it as  
91 his or her domicile or until such time as he or she remarries or  
92 sells or otherwise disposes of the property.

93 Section 3. This act shall take effect January 1, 2010.