

By Senator Abruzzo

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1 A bill to be entitled

2 An act relating to homestead property tax exemptions;
3 amending s. 196.081, F.S.; exempting from taxation the
4 homestead property of the parent or parents of an
5 unmarried veteran who died from service-connected
6 causes while on active duty as a member of the United
7 States Armed Forces; providing that the production of
8 a certain letter attesting to the veteran's death
9 while on active duty is prima facie evidence for
10 entitlement to the exemption; providing that the tax
11 exemption carries over or transfers under certain
12 circumstances; providing construction with respect to
13 the applicable tax roll and the date of death;
14 providing effective dates, one of which is contingent.

15
16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Section 196.081, Florida Statutes, is amended to
19 read:

20 196.081 Exemption for certain permanently and totally
21 disabled veterans and for surviving spouses of veterans;
22 exemption for surviving spouses of first responders who die in
23 the line of duty; exemption for the parents of unmarried
24 veterans who died from service-connected causes.-

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

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33 claimed or was a permanent resident of this state on January 1
34 of the year the veteran died.

35 (2) The production by a veteran or the spouse or surviving
36 spouse of a letter of total and permanent disability from the
37 United States Government or United States Department of Veterans
38 Affairs or its predecessor before the property appraiser of the
39 county in which property of the veteran lies is prima facie
40 evidence of the fact that the veteran or the surviving spouse is
41 entitled to the exemption.

42 (3) If the totally and permanently disabled veteran
43 predeceases his or her spouse and if, upon the death of the
44 veteran, the spouse holds the legal or beneficial title to the
45 homestead and permanently resides thereon as specified in s.
46 196.031, the exemption from taxation carries over to the benefit
47 of the veteran's spouse until such time as he or she remarries
48 or sells or otherwise disposes of the property. If the spouse
49 sells the property, an exemption not to exceed the amount
50 granted from the most recent ad valorem tax roll may be
51 transferred to his or her new residence, as long as it is used
52 as his or her primary residence and he or she does not remarry.

53 (4) Any real estate that is owned and used as a homestead
54 by the surviving spouse of a veteran who died from service-
55 connected causes while on active duty as a member of the United
56 States Armed Forces and for whom a letter from the United States
57 Government or United States Department of Veterans Affairs or
58 its predecessor has been issued certifying that the veteran who
59 died from service-connected causes while on active duty is
60 exempt from taxation if the veteran was a permanent resident of
61 this state on January 1 of the year in which the veteran died.

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62 (a) The production of the letter by the surviving spouse
63 which attests to the veteran's death while on active duty is
64 prima facie evidence that the surviving spouse is entitled to
65 the exemption.

66 (b) The tax exemption carries over to the benefit of the
67 veteran's surviving spouse as long as the spouse holds the legal
68 or beneficial title to the homestead, permanently resides
69 thereon as specified in s. 196.031, and does not remarry. If the
70 surviving spouse sells the property, an exemption not to exceed
71 the amount granted under the most recent ad valorem tax roll may
72 be transferred to his or her new residence as long as it is used
73 as his or her primary residence and he or she does not remarry.

74 (5) An applicant for the exemption under this section may
75 apply for the exemption before receiving the necessary
76 documentation from the United States Government or the United
77 States Department of Veterans Affairs or its predecessor. Upon
78 receipt of the documentation, the exemption shall be granted as
79 of the date of the original application, and the excess taxes
80 paid shall be refunded. Any refund of excess taxes paid shall be
81 limited to those paid during the 4-year period of limitation set
82 forth in s. 197.182(1)(e).

83 (6) Any real estate that is owned and used as a homestead
84 by the surviving spouse of a first responder who died in the
85 line of duty while employed by the state or any political
86 subdivision of the state, including authorities and special
87 districts, and for whom a letter from the state or appropriate
88 political subdivision of the state, or other authority or
89 special district, has been issued which legally recognizes and
90 certifies that the first responder died in the line of duty

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91 while employed as a first responder is exempt from taxation if
92 the first responder and his or her surviving spouse were
93 permanent residents of this state on January 1 of the year in
94 which the first responder died.

95 (a) The production of the letter by the surviving spouse
96 which attests to the first responder's death in the line of duty
97 is prima facie evidence that the surviving spouse is entitled to
98 the exemption.

99 (b) The tax exemption applies as long as the surviving
100 spouse holds the legal or beneficial title to the homestead,
101 permanently resides thereon as specified in s. 196.031, and does
102 not remarry. If the surviving spouse sells the property, an
103 exemption not to exceed the amount granted under the most recent
104 ad valorem tax roll may be transferred to his or her new
105 residence if it is used as his or her primary residence and he
106 or she does not remarry.

107 (c) As used in this subsection only, and not applicable to
108 the payment of benefits under s. 112.19 or s. 112.191, the term:

109 1. "First responder" means a law enforcement officer or
110 correctional officer as defined in s. 943.10, a firefighter as
111 defined in s. 633.102, or an emergency medical technician or
112 paramedic as defined in s. 401.23 who is a full-time paid
113 employee, part-time paid employee, or unpaid volunteer.

114 2. "In the line of duty" means:

115 a. While engaging in law enforcement;

116 b. While performing an activity relating to fire
117 suppression and prevention;

118 c. While responding to a hazardous material emergency;

119 d. While performing rescue activity;

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120 e. While providing emergency medical services;

121 f. While performing disaster relief activity;

122 g. While otherwise engaging in emergency response activity;

123 or

124 h. While engaging in a training exercise related to any of
125 the events or activities enumerated in this subparagraph if the
126 training has been authorized by the employing entity.

127
128 A heart attack or stroke that causes death or causes an injury
129 resulting in death must occur within 24 hours after an event or
130 activity enumerated in this subparagraph and must be directly
131 and proximately caused by the event or activity in order to be
132 considered as having occurred in the line of duty.

133 (7) Any real estate that is owned and used as a homestead
134 by the parent or parents of an unmarried veteran who died from
135 service-connected causes while on active duty as a member of the
136 United States Armed Forces and for whom a letter from the United
137 States Government or United States Department of Veterans
138 Affairs or its predecessor has been issued certifying that the
139 veteran who died from service-connected causes while on active
140 duty is exempt from taxation if the veteran was a permanent
141 resident of this state on January 1 of the year in which the
142 veteran died.

143 (a) The production of the letter by the veteran's parent or
144 parents which attests to the veteran's death while on active
145 duty is prima facie evidence that the parent or parents are
146 entitled to the exemption.

147 (b) The tax exemption carries over to the benefit of the
148 veteran's parent or parents as long as the parent or parents

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149 hold legal or beneficial title to the homestead and permanently
150 reside thereon as specified in s. 196.031. If the parent or
151 parents sell the property, an exemption not to exceed the amount
152 granted under the most recent ad valorem tax roll may be
153 transferred to the new residence as long as it is used as the
154 primary residence.

155 Section 2. Construction.—

156 (1) The revisions to s. 196.081, Florida Statutes, made by
157 this act operate prospectively to the 2017 tax roll and do not
158 provide a basis for relief from an assessment of taxes not paid
159 or create a right to a refund of taxes paid before January 1,
160 2017.

161 (2) The provisions of s. 196.081(7), Florida Statutes, as
162 created by this act, apply to the homestead exemption of the
163 parent or parents of an unmarried veteran whose death occurs
164 before, on, or after the effective date of this act.

165 Section 3. Except as otherwise expressly provided in this
166 act and except for this section, which shall take effect July 1,
167 2016, this act shall take effect on the same date that SJR _____,
168 or a similar joint resolution having substantially the same
169 specific intent and purpose, takes effect if approved by the
170 electors at the general election held in November 2016 or at an
171 earlier special election specifically authorized by law for that
172 purpose.