

By the Committee on Community Affairs; and Senator Abruzzo

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20161622c1

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:

17  
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

578-02872-16

20161622c1

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.

578-02872-16

20161622c1

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

578-02872-16

20161622c1

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;

578-02872-16

20161622c1

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

578-02872-16

20161622c1

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 1624,  
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.