

1 A bill to be entitled
 2 An act relating to homestead tax exemptions; amending
 3 s. 196.081, F.S.; specifying that the surviving
 4 spouses of certain deceased veterans who owned
 5 homesteads are eligible for a homestead tax exemption;
 6 specifying the duration of such exemption; providing
 7 that a letter from the United States Government or
 8 United States Department of Veterans Affairs to the
 9 appropriate property appraiser establishes evidence of
 10 entitlement to the exemption; providing for
 11 construction of the act; providing a contingent
 12 effective date.

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 14 Be It Enacted by the Legislature of the State of Florida:

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 16 Section 1. Section 196.081, Florida Statutes, is amended
 17 to read:

18 196.081 Exemption for certain ~~permanently and totally~~
 19 disabled veterans and ~~for~~ surviving spouses of veterans;
 20 exemption for surviving spouses of first responders who die in
 21 the line of duty.—

22 (1) VETERANS.—Any real estate that is owned and used as a
 23 homestead by a veteran who was honorably discharged with a
 24 service-connected total and permanent disability and for whom a
 25 letter from the United States Government or United States
 26 Department of Veterans Affairs or its predecessor has been

27 issued certifying that the veteran is totally and permanently
 28 disabled is exempt from taxation, if the veteran is a permanent
 29 resident of this state on January 1 of the tax year for which
 30 exemption is being claimed or was a permanent resident of this
 31 state on January 1 of the year the veteran died.

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

39 ~~(2)~~ ~~(3)~~ SURVIVING SPOUSES OF VETERANS.

40 (a) If a ~~the~~ totally and permanently disabled veteran as
 41 described in subsection (1) predeceases his or her spouse and
 42 if, upon the death of the veteran, the surviving spouse holds
 43 the legal or beneficial title to the homestead and permanently
 44 resides thereon as specified in s. 196.031, the exemption from
 45 taxation carries over to the benefit of the surviving ~~veteran's~~
 46 spouse until such time as he or she remarries or sells or
 47 otherwise disposes of the property. If the surviving spouse
 48 sells the property, an exemption not to exceed the amount
 49 granted from the most recent ad valorem tax roll may be
 50 transferred to his or her new residence, as long as it is used
 51 as his or her primary residence and he or she does not remarry.
 52 The production by the surviving spouse of a letter of total and

HB 813

2016

53 permanent disability from the United States Government or United
54 States Department of Veterans Affairs or its predecessor to the
55 property appraiser of the county in which the veteran's property
56 lies is prima facie evidence of the fact that the surviving
57 spouse is entitled to the exemption.

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

68 ~~(a)~~ The production by the surviving spouse of the letter
69 to the property appraiser of the county in which the veteran's
70 property lies ~~by the surviving spouse which attests to the~~
71 ~~veteran's death while on active duty~~ is prima facie evidence of
72 the fact that the surviving spouse is entitled to the exemption.

73 ~~(b)~~ The tax exemption carries over to the benefit of the
74 ~~veteran's~~ surviving spouse as long as the surviving spouse holds
75 the legal or beneficial title to the homestead, permanently
76 resides thereon as specified in s. 196.031, and does not
77 remarry. If the surviving spouse sells the property, an
78 exemption not to exceed the amount granted under the most recent

HB 813

2016

79 ad valorem tax roll may be transferred to his or her new
80 residence as long as it is used as his or her primary residence
81 and he or she does not remarry.

82 (c) If a veteran who was partially or permanently disabled
83 from a combat-related injury and was honorably discharged upon
84 separation from military service, predeceases his or her spouse
85 and if, upon the death of the veteran, the surviving spouse
86 holds the legal or beneficial title to the homestead and
87 permanently resides thereon as specified in s. 196.031, the
88 exemption from taxation carries over to the benefit of the
89 surviving spouse until such time as he or she remarries or sells
90 or otherwise disposes of the property. If the surviving spouse
91 sells the property, an exemption not to exceed the amount
92 granted from the most recent ad valorem tax roll may be
93 transferred to his or her new residence, as long as it is used
94 as his or her primary residence and he or she does not remarry.
95 The production by the surviving spouse of a letter of partial or
96 permanent disability from the United States Government or United
97 States Department of Veterans Affairs or its predecessor to the
98 property appraiser of the county in which the veteran's property
99 lies is prima facie evidence of the fact that the surviving
100 spouse is entitled to the exemption.

101 ~~(5) An applicant for the exemption under this section may~~
102 ~~apply for the exemption before receiving the necessary~~
103 ~~documentation from the United States Government or the United~~
104 ~~States Department of Veterans Affairs or its predecessor. Upon~~

HB 813

2016

105 ~~receipt of the documentation, the exemption shall be granted as~~
106 ~~of the date of the original application, and the excess taxes~~
107 ~~paid shall be refunded. Any refund of excess taxes paid shall be~~
108 ~~limited to those paid during the 4-year period of limitation set~~
109 ~~forth in s. 197.182(1)(c).~~

110 (3)(6) SURVIVING SPOUSES OF FIRST RESPONDERS.—Any real
111 estate that is owned and used as a homestead by the surviving
112 spouse of a first responder who died in the line of duty while
113 employed by the state or any political subdivision of the state,
114 including authorities and special districts, and for whom a
115 letter from the state or appropriate political subdivision of
116 the state, or other authority or special district, has been
117 issued which legally recognizes and certifies that the first
118 responder died in the line of duty while employed as a first
119 responder is exempt from taxation if the first responder and his
120 or her surviving spouse were permanent residents of this state
121 on January 1 of the year in which the first responder died.

122 (a) The production of the letter by the surviving spouse
123 which attests to the first responder's death in the line of duty
124 is prima facie evidence that the surviving spouse is entitled to
125 the exemption.

126 (b) The tax exemption applies as long as the surviving
127 spouse holds the legal or beneficial title to the homestead,
128 permanently resides thereon as specified in s. 196.031, and does
129 not remarry. If the surviving spouse sells the property, an
130 exemption not to exceed the amount granted under the most recent

131 ad valorem tax roll may be transferred to his or her new
 132 residence if it is used as his or her primary residence and he
 133 or she does not remarry.

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

136 1. "First responder" means a law enforcement officer or
 137 correctional officer as defined in s. 943.10, a firefighter as
 138 defined in s. 633.102, or an emergency medical technician or
 139 paramedic as defined in s. 401.23 who is a full-time paid
 140 employee, part-time paid employee, or unpaid volunteer.

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

142 a. While engaging in law enforcement;

143 b. While performing an activity relating to fire
 144 suppression and prevention;

145 c. While responding to a hazardous material emergency;

146 d. While performing rescue activity;

147 e. While providing emergency medical services;

148 f. While performing disaster relief activity;

149 g. While otherwise engaging in emergency response
 150 activity; or

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

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155 A heart attack or stroke that causes death or causes an injury
 156 resulting in death must occur within 24 hours after an event or

157 activity enumerated in this subparagraph and must be directly
158 and proximately caused by the event or activity in order to be
159 considered as having occurred in the line of duty.

160 (4) APPLICATIONS FOR EXEMPTIONS.—An applicant for an
161 exemption under this section may apply for the exemption to the
162 appropriate property appraiser before receiving the necessary
163 documentation. Upon receipt of the documentation, the exemption
164 shall be granted as of the date of the original application, and
165 the excess taxes paid shall be refunded. Any refund of excess
166 taxes paid shall be limited to those paid during the 4-year
167 period of limitation set forth in s. 197.182(1)(e).

168 Section 2. Construction.—

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

173 (2) The provisions in s. 196.081(2), Florida Statutes, as
174 amended by this act, apply to the homestead exemption of an
175 unremarried surviving spouse of a partially or totally
176 permanently disabled and honorably discharged veteran,
177 regardless of when the veteran died.

178 Section 3. This act shall take effect July 1, 2016, if HJR
179 811, or a similar joint resolution having substantially the same
180 specific intent and purpose, is approved by the electors at the
181 general election to be held in November 2016 or at an earlier
182 special election specifically authorized by law for that

HB 813

2016

183 | purpose.