

By Senator Grimsley

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1 A bill to be entitled
2 An act relating to a homestead exemption for surviving
3 spouses of deceased disabled veterans; amending s.
4 196.082, F.S.; carrying over certain ad valorem tax
5 discounts to the widows or widowers of certain
6 deceased veterans under specified conditions;
7 specifying circumstances under which the tax discount
8 may be transferred to a new homestead; authorizing
9 qualified applicants who fail to file an application
10 by a certain date to file applications and petitions
11 with the value adjustment board; specifying procedures
12 for such applications and petitions; 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. Subsections (3) through (6) of section 196.082,
18 Florida Statutes, are renumbered as subsections (4) through (7),
19 respectively, and a new subsection (3) is added to that section,
20 to read:

21 196.082 Discounts for disabled veterans and surviving
22 spouses.—

23 (3) If the partially or totally and permanently disabled
24 veteran predeceases his or her spouse and if, upon the death of
25 the veteran, the spouse holds the legal or beneficial title to
26 the homestead and permanently resides thereon as specified in s.
27 196.031, the discount from ad valorem tax which the veteran
28 received carries over to the benefit of the veteran's spouse
29 until such time as he or she remarries or sells or otherwise

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30 disposes of the property. If the spouse sells the property, a
31 discount not to exceed the amount granted from the most recent
32 ad valorem tax roll may be transferred to his or her new
33 residence, as long as it is used as his or her primary residence
34 and he or she does not remarry. Any applicant who is qualified
35 to receive a discount under this section and who fails to file
36 an application by March 1 may file an application for the
37 discount and may file, pursuant to s. 194.011(3), a petition
38 with the value adjustment board requesting that the discount be
39 granted. Such application and petition shall be subject to the
40 same procedures as for exemptions set forth in s. 196.011(8).

41 Section 2. This act shall take effect July 1, 2018.