

By Senator Rader

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1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 amending s. 196.075, F.S.; authorizing counties and
4 municipalities to exempt from taxation homestead
5 property of certain parent or parents of certain
6 unmarried veterans who died from combat-related causes
7 while on active duty as members of the United States
8 Armed Forces; providing conditions necessary for the
9 exemption to apply; authorizing the tax exemption to
10 carry over or transfer under certain circumstances;
11 providing construction with respect to the applicable
12 tax roll and the date of death; providing a contingent
13 effective date.

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

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17 Section 1. Subsections (1) and (2) of section 196.075,
18 Florida Statutes, are amended to read:

19 196.075 Additional homestead exemption for persons 65 and
20 older; homestead exemption for parents of deceased unmarried
21 veterans.—

22 (1) As used in this section, the term:

23 (a) “Homestead property of the parent or parents” means the
24 homestead of the parents if the parents are married or living
25 together or the homestead of each parent if the parents are
26 divorced or do not live together. The term does not include a
27 biological parent who never lived with the parent who had
28 custody of the deceased unmarried veteran as a minor and did not
29 pay child support for the minor.

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30 **(b)** "Household" means a person or group of persons living
31 together in a room or group of rooms as a housing unit, but the
32 term does not include persons boarding in or renting a portion
33 of the dwelling.

34 **(c)** ~~**(b)**~~ "Household income" means the adjusted gross income,
35 as defined in s. 62 of the United States Internal Revenue Code,
36 of all members of a household.

37 (2) In accordance with s. 6(d), Art. VII of the State
38 Constitution, the board of county commissioners of any county or
39 the governing authority of any municipality may adopt an
40 ordinance to allow ~~either or both~~ of the following additional
41 homestead exemptions:

42 (a) Up to \$50,000 for a person who has the legal or
43 equitable title to real estate and maintains thereon the
44 permanent residence of the owner, who has attained age 65, and
45 whose household income does not exceed \$20,000.

46 (b) The amount of the assessed value of the property for a
47 person who has the legal or equitable title to real estate with
48 a just value less than \$250,000, as determined in the first tax
49 year that the owner applies and is eligible for the exemption,
50 and who has maintained thereon the permanent residence of the
51 owner for at least 25 years, who has attained age 65, and whose
52 household income does not exceed the income limitation
53 prescribed in paragraph (a), as calculated in subsection (3).

54 **(c)** A full exemption on the homestead property of the
55 parent or parents of an unmarried veteran who died from combat-
56 related causes while on active duty as a member of the United
57 States Armed Forces if:

58 1. The unmarried veteran was a permanent resident of this

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59 state on January 1 of the year in which the unmarried veteran
60 died.

61 2. The parent or parents provide a letter from the United
62 States Government or United States Department of Defense or its
63 predecessor that certifies that the unmarried veteran died from
64 combat-related causes while on active duty. The production of
65 the letter is prima facie evidence that the parent or parents
66 are entitled to the exemption.

67
68 The tax exemption carries over to the benefit of the unmarried
69 veteran's parent or parents as long as the parent or parents
70 hold legal or beneficial title to the homestead and permanently
71 reside thereon as specified in s. 196.031. If the parent or
72 parents sell the property, an exemption not to exceed the amount
73 granted under the most recent ad valorem tax roll may be
74 transferred to the parent or parents' new residence as long as
75 it is used as the primary residence.

76 Section 2. Construction.—

77 (1) The revisions to s. 196.075, Florida Statutes, made by
78 this act operate prospectively to the 2019 tax roll but do not
79 provide a basis for relief from an assessment of taxes not paid
80 or create a right to a refund of taxes paid before January 1,
81 2019.

82 (2) Section 196.075(2)(c), Florida Statutes, as created by
83 this act, applies to the homestead exemption of the parent or
84 parents of an unmarried veteran whose death occurs before, on,
85 or after the effective date of this act.

86 Section 3. This act shall take effect on the effective date
87 of the amendment to the State Constitution proposed by SJR ____

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88 or a similar joint resolution having substantially the same
89 specific intent and purpose, if such amendment to the state
90 Constitution is approved at the general election held in
91 November 2018 or at an earlier special election specifically
92 authorized by law for that purpose.