

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.004

12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

(1) This rule applies to the total exemption from taxation of the homestead property of a veteran who was honorably discharged and who has a service-connected total and permanent disability and of surviving spouses of veterans who died from service-connected causes while on active duty as a member of the United States Armed Forces as described in section 196.081, F.S.

(2) through (4)(b) No change.

(4)(c) This paragraph shall apply where the veteran died from service-connected causes while on active duty. The surviving spouse is entitled to the exemption if the following conditions are met:

- ~~1.~~ The veteran was a permanent resident on January 1 of the year in which the veteran died;
- 1~~2.~~ The spouse continues to reside on the property and use it as his or her primary residence;
- 2~~3.~~ The spouse does not remarry;
- 3~~4.~~ The spouse holds legal or beneficial title; and,
- 4~~5.~~ The spouse produces the required letter attesting to the service-connected death of the veteran while on active duty.

(5) through (6) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.081 FS. History—New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98, Amended xx-xx-xx.