

Notice of Rule Development

**DEPARTMENT OF REVENUE  
Property Tax Oversight Program**

RULE NO: 12D-7.004                      RULE TITLE: Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans

PURPOSE AND EFFECT: Article VII, section 6(f)(1), of the Florida Constitution, authorized the Legislature to provide ad valorem tax relief on homestead property to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces. When enacted by the Legislature, section 196.081(4), Florida Statutes, provided such relief for veterans who were permanent Florida residents on January 1 of the year of the veteran's death. The Florida Second District Court of Appeal, in *Dep't of Revenue v. Bell*, 290 So.3d 1060 (Fla. 2d DCA Feb. 19, 2020), reviewed the statutory requirement for the veteran to be a Florida resident and held that the provision limited and narrowed the class of property owners eligible for the ad valorem tax exemption, and thus the provision is invalid and unenforceable. The purpose of the amendments to paragraph (4)(c) of Rule 12D-7.004, F.A.C., is to remove the Florida residency requirement for this exemption from the rule. When in effect, the amended rule will reflect the findings of the court regarding this ad valorem tax exemption.

SUBJECT AREA TO BE ADDRESSED: The property tax exemption for homestead property of the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 196.081 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870, email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at [www.floridarevenue.com/rules](http://www.floridarevenue.com/rules).