

House Bill No. 165

An act relating to ad valorem tax exemption; amending s. 196.24, F.S.; increasing the amount of the exemption provided under s. 3(b), Art. VII of the State Constitution for certain disabled ex-service members; providing an effective date.

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

Section 1. Section 196.24, Florida Statutes, is amended to read:

196.24 ~~Exemption for disabled ex-service member; evidence of disability of ex-service member; exemption.~~—Any ex-service member, a bona fide resident of the state, who has been disabled to a degree of 10 percent or more while serving during a period of wartime service as defined in s. 1.01(14), or by misfortune, is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation.; ~~and~~ The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-service member's property lies is prima facie evidence of the fact that he or she is entitled to the ~~such~~ exemption.

Section 2. This act shall take effect January 1, 2003.

Approved by the Governor May 23, 2002.

Filed in Office Secretary of State May 23, 2002.