

Florida Department of Veterans' Affairs

Homestead Tax Exemptions

- Any real estate owned and used as a homestead by a veteran who was honorably discharged and has been rated service-connected, ***permanent and total disability*** is exempt from taxation if the veteran is a permanent resident of the state on January 1 of the tax year for which exemption is being claimed. FS 196.081 (1)
- If, upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and permanently resides there, and the exemption is in effect, the exemption from taxation carries over to the benefit of the veteran's spouse until such time as he she remarries, sells, or otherwise disposes of the property. If the spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to the residence as long as it is used as the primary residence and the spouse does not remarry. FS 196.081 (3)
- Any real estate owned and used as a homestead by the surviving spouse of member of the Armed Forces who ***died from service-connected causes while on active duty*** is exempt from taxation if the member was a permanent resident of this state on January 1 of the year in which the member died. FS 196.081 (4)
- Veterans who are paraplegic, hemiplegic, permanently and totally disabled, must use a wheelchair for mobility, or are legally blind, may be exempt from real estate taxation. Check with the local property tax appraiser to determine if gross annual household income qualifies. The veteran must be a resident of Florida.
FS 196.101
- Eligible, resident veterans with a VA certified service-connected disability of 10% or greater shall be entitled to a \$5,000 homestead property tax exemption. The veteran must establish this exemption with the county tax official in the county to which the veteran reside by providing documentation of this disability from the VA. The unremarried spouse of a disabled veteran, who on the date of the disabled veteran's death, had been married to the veteran for at least five years, is also entitled to this exemption. If the spouse sells the property, an exemption not to exceed the amount granted in the most recent ad valorem tax roll may be transferred to the new residence if used as the primary residence. FS 196.24
- Service personnel entitled to homestead exemption in this state, and who are unable to file in person, may file through the next of kin or a duly authorized representative. FS 196.071