

To: Property Appraisers, Tax Collectors and Interested Parties
From: James McAdams
Date: November 7, 2012
Bulletin: PTO 12-12

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**CONSTITUTIONAL AMENDMENT 9
2012 General Election**

**Homestead Property Tax Exemption for Surviving Spouse
Of Military Veteran or First Responder**

Amendment 9 was approved by the voters in the November 6, 2012 general election. This amendment changes Section 6 of Article VII. It provided homestead property tax relief to the surviving spouse of a military veteran or a first responder who died in the line of duty.

These constitutional changes:

- Define the terms “first responder” and “in the line of duty”;
- Grant a total exemption to the homestead of the surviving spouse;
- Specify that, for the surviving spouse to qualify for this exemption:
 - The military veteran must have died from service-connected causes while on active duty;
 - or,
 - The first responder must have died in the line of duty.

To implement these new provisions in Amendment 9, the Legislature enacted Chapter 2012-125, Laws of Florida (L.O.F.), which included the following additional items:

- Named the legislation the “Fallen Heroes Family Tax Relief Act”;
- Specified the activities included in the term “line of duty”;
- Clarified how to determine if the veteran’s or first responder’s death was directly related to a “line of duty” event;
- Explained the proof that must be presented by the surviving spouse;
- States that these exemptions take effect January 1, 2013 and apply to the 2013 tax roll and subsequent tax rolls.

The full text of HJR 93 can be accessed at: <http://laws.flrules.org/2012/r93>.

The full text of Chapter 2012-54, L.O.F., can be accessed at:

http://laws.flrules.org/files/Ch_2012-054.pdf.

This bulletin is provided by the Department of Revenue for your general information. If you want to discuss this issue, you may send your questions to DORPTO@dor.state.fl.us.