Exemptions for Spouses of Veterans

Surviving Spouse of a Totally and Permanently Disabled Veteran
The surviving spouse of an honorably discharged veteran who had a service connected total and permanent disability is entitled to keep the exemption if they transfer the exemption to the new resident. This benefit is an exemption of up to 100% of assessed value.

Qualifications:
- The surviving spouse must have been married to the veteran when he/she died.
- The veteran must have been a permanent resident of Florida on January 1 of the year he/she died.
- The surviving spouse must have the legal or beneficial title to the property when the veteran died and it must be the spouse’s permanent residence.
- If the spouse remarries, he/she does not qualify for this exemption.
- The exemption may be transferred if the spouse sells or moves from the homestead property and establishes a new homestead in Florida so long as they do not remarry.

When you apply, please bring:
- A letter from the United States Government or the United States Department of Veterans Affairs (VA) that indicates he or she is the surviving spouse of a veteran who had a total and permanent disability at the time of the veteran’s death; and
- Death Certificate of the veteran.

For more information, to obtain forms, or file online for Veteran’s Exemptions visit www.duvalpa.com or call the Customer Service/Exemptions Compliance Division (904) 630-2020 7:30a.m. to 5:30p.m. weekdays

Surviving Spouse of a Veteran Disabled 10% or Greater
The surviving spouse of a veteran who received the $5,000 exemption for service connected disability of 10% or greater is entitled to carry over or apply for the same exemption. A surviving spouse is allowed the exemption if:
- The spouse was married to the veteran for at least 5 years at the time of death.
- The surviving spouse has not remarried.
- The veteran was a Florida resident at the time of death.
- A Death Certificate of the veteran is provided.
- It is NOT required that the veteran was granted the exemption prior to death, nor is it required that the veteran owned or resided on the property.

Surviving Spouse of a Veteran Who Died on Active Duty
Property owned and used as a homestead by the surviving spouse of a United States Armed Forces veteran who died from service connected causes while on active duty is exempt from taxation. The veteran must have been a permanent resident of Florida on January 1 of the year in which he or she died. The surviving spouse may reside on and hold legal or beneficial title to the property and not remarry. If the surviving spouse sells or moves from the property, the exemption may be transferred to the new resident if it is the spouse’s primary residence and he or she does not remarry.

When you apply, please bring:
- A letter from the US Government or the Dept. of Veterans Affairs certifying the veteran died from service connected causes while on active duty: and
- A Death Certificate; and
- Marriage Certificate; and
- Certificate of primary residence for the veteran.

Note: Disclosure of your social security number is mandatory. It is required by section 196.011(1), Florida Statutes. The social security number will be used to verify taxpayer information and homestead exemption information submitted to property appraisers.
**Exemption for Deployed Service members**

This is an additional homestead property tax exemption for members of the active duty military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard. It is based upon the number of days in the previous calendar year that the person was deployed on active duty in support of specified operations. The Exemption for Deployed Military is different from other exemptions because there is no set dollar amount to be exempted. Rather, a prorated percentage will be exempt based on the amount of time the service member was deployed during the previous year.

**Who is Eligible?**

Service members who currently receive homestead exemption and were deployed during the previous year on active duty outside the US, Alaska or Hawaii and served during the previous year on active duty; and if the spouse remarries, sells or moves from the property, he or she does not qualify or no longer qualifies if the exemption is already granted.

**When you apply, please bring:**
- Deployment Orders for active duty;
- Your travel voucher showing dates of Deployment

This exemption does not renew and must be applied for annually. There is no surviving spouse carry over benefit.

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**Veterans Confined to a Wheelchair**

The homestead property of an honorably discharged veteran who has a service connected total (but not necessarily permanent) disability is exempt from taxes. There are no income limitations to qualify for this exemption.

**Qualifications:**

Required to use a wheelchair for mobility; and receives financial assistance due to a disability that requires specially adapted housing.

**When you apply, please bring:**

A letter from the United States Government or the United States Department of Veteran’s Affairs attesting to the disability.

This benefit can carry over to a surviving spouse.

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**Disabled Veterans 10% or Greater**

A $5,000 exemption is available on property owned by an honorably discharged veteran with a service connected disability of 10% or greater who is a permanent and legal resident of Florida.

**When you apply, please bring:**

A letter from the United States Government or the United States Veterans Affairs indicating that the applicant is an honorably discharged veteran with a service connected disability of 10% or greater.

A surviving spouse carry over benefit is available. Please see the Surviving Spouse section of this brochure for details.

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**Veterans Age 65 and Older with a Combat Related Disability**

This benefit provides a percentage discount in property taxes equal to the percentage of an honorably discharged veteran’s partial or total permanent service related disability.

**Qualifications:**

Currently has a Homestead Exemption; and 65 or older as of January 1; and Has a partial or total permanent combat related disability.

**When you apply, please bring:**

Proof of age; and certification of honorable discharge.

A copy of your most current rating decision from the Veterans Administration, including evidence that your disability is combat related.

There is no surviving spouse carry over benefit.

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**This document is intended to provide information about veterans/spouse of veteran exemptions. It does not constitute legal advice or a comprehensive review of exemption law.**