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### Additional Information

The exemptions in this brochure are available only to Florida permanent and legal residents. With one exception, only homestead property qualifies, and all requirements for homestead exemption must be met. Exemption for a veteran disabled 10% or greater does not have the homestead requirement, and has a statutory cap on the amount granted. These exemptions are applied in addition to the homestead exemption.

### Other Property Tax Exemptions

Homestead, Widow/Widower, Low Income Senior,  
100% Total and Permanent Disability  
Exemption for Blind Persons  
First Responders or Surviving Spouse

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 .

## Duval County, Florida Office of the Property Appraiser

### Veterans Exemptions Learn how to reduce property taxes on your home



## 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 or transfer the exemption if already granted. 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](http://www.duvalpa.com)  
or call the Customer Service/Exemptions  
Compliance Division (904) 255-5900  
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 must 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 residence 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 Veteran's Affairs certifying the veteran died from service connected causes while on active duty; and a Marriage Certificate; and Death Certificate from the branch of service; and proof of Florida residency for the veteran.

## 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.



DEPLOYMENT

### 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 in operations designated by the Florida Legislature.

### 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**

## 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.**

### Qualifications for the Surviving Spouse:

Surviving spouse must hold title as estate by entirety; **and** surviving spouse must continue to reside on the property for the benefit to carry over; **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.



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.

## 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.

### Total and Permanent Service Connected Disability

An honorably discharged veteran who has a service-connected total and permanent disability is exempt from paying property tax on property owned by the veteran and used as a homestead.

*There are no income limitations to qualify for this exemption.*

When you apply, please bring:

A letter of disability from the United States Government or the United States Veterans Affairs indicating that the applicant is an honorably discharged veteran with a total and permanent service-connected disability with the effective date on or before January 1 of the year of application.

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

## 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.**

If you qualify for:

- Veterans Disabled 10% or Greater
- Total and Permanent Service-Connected Disability
- Veterans Age 65 and Older with a Combat Related Disability

#### Apply Now!

You may apply before receiving the necessary documentation from the U.S. Department of Veterans Affairs. Upon receipt of the documentation, the exemption will be granted as of the date of the original application. The excess taxes paid will be refunded. Refunds of excess taxes paid are subject to a 4-year period of limitation of limitation.