



Office of the Property Appraiser Pedro J. Garcia

2020 Legislative Summary



Increase Time Period for Portability - The Florida Legislature adopted a constitutional amendment titled House Joint Resolution 369, which will extend by one year the period during which a person may transfer up to \$500,000 of accumulated Save Our Homes benefit (port value) from a prior homestead property to a new homestead property. This constitutional amendment was approved by Florida voters on November 3, 2020 and will take effect on January 1, 2021.

Discount for Spouses of Certain Deceased Veterans Who Had Permanent, Combat-Related Disabilities - The Florida Legislature passed House Joint Resolution 877, an amendment to the Florida Constitution to allow surviving spouses to inherit the ad valorem tax discount on homestead property for combat-disabled veterans age 65 or older. The amendment requires the unremarried surviving spouse to hold legal or beneficial title and continue to permanently reside on the property. The benefit may be transferred to the surviving spouse's new homestead property, not to exceed prior dollar amount of relief granted. This constitutional amendment was approved by Florida voters on November 3, 2020 and will apply to the 2021 tax roll.

Transfer of Property Tax Exemption for Disabled Veterans - The new law allows a veteran who was honorably discharged with a service-connected total and permanent disability to receive a property tax refund of the ad valorem taxes paid for a newly acquired property, prorated as of the date of the transfer, if the veteran receives a homestead exemption and acquires title to another property between January 1 and November 1 of the same year.