

OPN 90-0062

Dec 14, 1990

Honorable Elizabeth "Liz" Alford  
Jackson County Property Appraiser  
Post Office Box 478  
Marianna, Florida 32446-0478

RE: Homestead Exemption, Corporations

JSF, Inc.

Your letter dated December 7, 1990

Dear Liz:

Attached is a copy of AGO 061-143, in which the Attorney General stated that a corporation would not qualify as a "person" entitled to homestead exemption.

If they desire to redo the deed perhaps a "funded revocable inter-vivos trust" such as that mentioned in AGO 90-70 could be accomplished which would qualify.

I hope this responds to the questions you raise in your letter.

If can be of further assistance, please do not hesitate to contact me.

Sincerely,

Stephen J. Keller,  
Assistant General Counsel  
Office of General Counsel

SJK/bs0

Attachments

AGO 061-143

AGO 90-70