

Jun 11, 1992

Honorable W.L. Pritchett  
Putnam County Property Appraiser  
Post Office Box 1920  
Palatka, Florida 32178-1920

Re: Exemption; Homestead; Minor Child  
Section 196.031, F.S.  
Rule 12D-7.007, F.A.C.

Dear Mr. Pritchett:

This is in response to your May 28, 1992, request for a response to the following:

#### SCENARIO

Interests in a residential parcel were conveyed to XXX, as guardian of the property of XXX, a minor. It is understood that both Ms. XXX and Ms. XXX are legal residents of Putnam County and reside upon this property. Ms. XXX has applied for homestead exemption as guardian of Ms. XXX. Your review of the Warranty Deeds indicates that fee title to the property vests with the minor child as opposed to the guardian.

You ask:

1. Does Ms. XXX possess sufficient legal title to file for homestead exemption on her own behalf?
2. Does Ms. XXX have the legal capacity to file on behalf of the minor child?
3. Does the minor child have the right to file for homestead exemption on behalf of herself?

#### DISCUSSION

Section 196.031(1), Florida Statutes, states:

Every person who has the legal title or beneficial title in equity to real property in this state and who resides thereon and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon said person, shall be entitled to an exemption from all taxation, except for assessments for special benefits up to the assessed valuation of \$5,000 on the said residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution.

In your situation, it appears that the minor child has legal title or beneficial title in equity to the real property on which she resides. On the same property lives the person upon whom the minor child is dependent. Under Florida law the minor child's permanent residence is the same as the person who is the legal guardian of the minor child. See Chisholm v. Chisholm, 125 So.694, 702 (Fla. 1929). In Florida the age of majority is 18.

#### RESPONSE

The question of whether the real property in Putnam County is entitled to homestead exemption is a mixed question of law and fact for you as property appraiser to make in the first instance. The questions of law you have posed are answered based upon the above authority. In my opinion, the information you provided in your letter as described to be your understanding of the matter would enable you to make an informed factual determination that the minor child qualifies for the exemption upon proper application by the guardian upon her behalf.

I hope this clarifies the matter for you. If I may be of any further assistance, please do not hesitate to contact me.

Sincerely,

Jane Courson  
Technical Assistant

JC/sv 92134