



Property Tax Oversight Informational Bulletin
**Property of Widows, Widowers, Blind Persons,
and Persons Totally and Permanently Disabled**

PTO 22-05
June 1, 2022

The 2022 Legislature amended section 196.202(1), Florida Statutes, to increase the value of property exempt from ad valorem taxation for bona fide Florida residents who are widows, widowers, blind, or totally and permanently disabled from \$500 to \$5,000, for each exemption.

This increase first applies to the 2023 tax roll.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-7.003, F.A.C., *Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses*
- Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*
- Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2022-97, sections 12 and 13, Laws of Florida, CS/HB 7071), which amends s. 196.202(1), F.S., is available at http://laws.flrules.org/files/Ch_2022-097.pdf.

Implementing Date:

The implementing law is effective January 1, 2023.