Provides an exemption from ad valorem tax on the total assessed value of the homestead of the unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, paramedic, volunteer firefighter, certain law enforcement and fire protection officers. The property must have been eligible for homestead exemption and was the residence of the deceased when they died. This exemption value can be carried to other subsequent properties, provided the surviving spouse has not remarried and must provide annual evidence of eligibility for the exemption. Applicable beginning in the tax year of the death or 2018, whichever is later, but for ad valorem taxes due in 2018 and thereafter. Existing exemptions for armed forces and National Guard members, state police officers, and police and fire protection personnel are clarified. To be submitted to the electors at the statewide election to be held on October 14, 2017. Effective January 1, 2018.

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Combined with other changes in assessed valuation across property types, the result of the bill may be primarily a redistribution of the tax burden away from properties afforded this exemption and onto other properties as millages are adjusted in local jurisdictions.