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LYNN T. THOMAS, FRP
PARALEGAL

May 16, 2017

VIA E-MAIL - GHSheldon@aol.com

Mr. George Sheldon
200 E. Illinois Street, Apt. 3407
Chicago, Illinois 60611

Re: Entitlement to Homestead Exemption

Dear George:

You have asked us to review your continued entitlement to claim homestead exemption on your home in Tallahassee, Florida during your employment in Chicago. You continue to consider your home at 2972 Medinah Court as your permanent residence. You utilize that address for registering to vote, your automobile is registered to that address and you continue to maintain personal property at that address. You consider it your home to which you will return, notwithstanding that you are currently employed in a position in Chicago.

Pursuant to Section 196.012(17), Florida Statutes, a "permanent residence" is "that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning." It has long been settled that mere absence for a protracted period of time is not of itself sufficient to establish abandonment of homestead and deprive it of its character and tax exemption where the person claiming homestead never acquires another homestead and there is no showing that he did not intend to return. 1958 Op. Atty. Gen 058-329, December 10, 1958.

Moreover, a similar assertion that your absence from the State while pursuing out of State employment eliminated your claim of residency was rejected by then Chief Judge Charles A. Francis, who ruled in *Elliott v. Detzner, et al.*, Case No. 2014 CA 002090, that notwithstanding your absence for a period of several years while working in Washington, D.C., you then considered, as you do now, your permanent residence to be at your Tallahassee home. That case arose from a challenge of your residency when you qualified to run for the office of Attorney General.

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In sum, we find no circumstances which disqualify you from continuing to claim homestead exemption at your property located at 2972 Medinah Court, Tallahassee, which is your permanent home.

Sincerely yours,



Ronald G. Meyer

RGM/ltt