

By Senator Forman

32-1653A-99

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 amending s. 196.101, F.S.; increasing the
4 income limitation with respect to the exemption
5 for the homestead of a paraplegic, hemiplegic,
6 or other totally and permanently disabled
7 person who must use a wheelchair for mobility
8 or who is legally blind; providing for
9 submission of an income statement required in
10 connection with the income limitation;
11 providing an effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Section 196.101, Florida Statutes, is
16 amended to read:

17 196.101 Exemption for totally and permanently disabled
18 persons.--

19 (1) Any real estate used and owned as a homestead by
20 any quadriplegic is exempt from taxation.

21 (2) Any real estate used and owned as a homestead by a
22 paraplegic, hemiplegic, or other totally and permanently
23 disabled person, as defined in s. 196.012(11), who must use a
24 wheelchair for mobility or who is legally blind, is exempt
25 from taxation.

26 (3) The production by any totally and permanently
27 disabled person entitled to the exemption in subsection (1) or
28 subsection (2) of a certificate of such disability from two
29 licensed doctors of this state or from the United States
30 Department of Veterans Affairs or its predecessor to the
31 property appraiser of the county wherein the property lies, is

1 prima facie evidence of the fact that he or she is entitled to
2 such exemption.

3 (4)(a) A person entitled to the exemption in
4 subsection (2) must be a permanent resident of this state.
5 Submission of an affidavit that the applicant claiming the
6 exemption under subsection (2) is a permanent resident of this
7 state is prima facie proof of such residence. However, the
8 gross income of all persons residing in or upon the homestead
9 for the prior year shall not exceed the median income in the
10 state for the previous calendar year~~\$14,500~~. For the purposes
11 of this section, the term "gross income" includes United
12 States Department of Veterans Affairs benefits and any social
13 security benefits paid to the persons.

14 ~~(b) The maximum income limitations permitted in this~~
15 ~~subsection shall be adjusted annually on January 1, beginning~~
16 ~~January 1, 1990, by the percentage change in the average~~
17 ~~cost-of-living index in the period January 1 through December~~
18 ~~31 of the immediate prior year compared with the same period~~
19 ~~for the year prior to that. The index is the average of the~~
20 ~~monthly consumer price index figures for the stated 12-month~~
21 ~~period, relative to the United States as a whole, issued by~~
22 ~~the United States Department of Labor.~~

23 (b)(c) The department shall require by rule that the
24 taxpayer annually submit, every third calendar year beginning
25 in 2001, a sworn statement of gross income, pursuant to
26 paragraph (a). The department shall require that the filing
27 of such statement be accompanied by copies of federal income
28 tax returns for the prior year, wage and earnings statements
29 (W-2 forms), and other documents it deems necessary, for each
30 member of the household. The taxpayer's statement shall attest
31 to the accuracy of such copies. The department shall

1 prescribe and furnish a form to be used for this purpose which
2 form shall include spaces for a separate listing of United
3 States Department of Veterans Affairs benefits and social
4 security benefits. All records produced by the taxpayer under
5 this paragraph are confidential in the hands of the property
6 appraiser, the department, the tax collector, and the Auditor
7 General and shall not be divulged to any person, firm, or
8 corporation except upon court order or order of an
9 administrative body having quasi-judicial powers in ad valorem
10 tax matters, and such records are exempt from the provisions
11 of s. 119.07(1).

12 (5) The physician's certification shall read as
13 follows:

14
15 PHYSICIAN'S CERTIFICATION
16 OF
17 TOTAL AND PERMANENT DISABILITY
18

19 I, ...(name of physician)..., a physician licensed pursuant to
20 chapter 458 or chapter 459, Florida Statutes, hereby certify
21 Mr. Mrs. Miss Ms.(name of totally and
22 permanently disabled person)..., social security number,
23 is totally and permanently disabled as of January 1,
24 ...(year)..., due to the following mental or physical
25 condition(s):

26
27 Quadriplegia
28 Paraplegia
29 Hemiplegia
30 Other total and permanent disability requiring use
31 of a wheelchair for mobility

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.... Legal Blindness

It is my professional belief that the above-named condition(s) render Mr. Mrs. Miss Ms. totally and permanently disabled, and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature.....

Address (print).....

Date.....

Florida Board of Medicine or Osteopathic Medicine license number

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Issued on.....

NOTICE TO TAXPAYER: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the United States Department of Veterans Affairs or its predecessor. Each form is to be completed by a licensed Florida physician.

NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida Statutes, provides that any person who shall knowingly and willfully give false information for the purpose of claiming homestead exemption shall be guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000, or both.

Section 2. This act shall take effect January 1, 2000.

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LEGISLATIVE SUMMARY

Increases the income limitation with respect to the ad valorem tax exemption for the homestead of a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind.