



1 Department of Veterans Affairs or its predecessor to the  
2 property appraiser of the county wherein the property lies, is  
3 prima facie evidence of the fact that he or she is entitled to  
4 such exemption.

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

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

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

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

12 (3)~~(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

1           .... Legal Blindness  
2  
3 It is my professional belief that the above-named condition(s)  
4 render Mr. .... Mrs. .... Miss .... Ms. .... totally and  
5 permanently disabled, and that the foregoing statements are  
6 true, correct, and complete to the best of my knowledge and  
7 professional belief.  
8  
9 Signature.....  
10 Address (print).....  
11 Date.....  
12 Florida Board of Medicine or Osteopathic Medicine license  
13 number  
14 .....  
15 Issued on.....  
16  
17 NOTICE TO TAXPAYER: Each Florida resident applying for a total  
18 and permanent disability exemption must present to the county  
19 property appraiser, on or before March 1 of each year, a copy  
20 of this form or a letter from the United States Department of  
21 Veterans Affairs or its predecessor. Each form is to be  
22 completed by a licensed Florida physician.  
23  
24 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida  
25 Statutes, provides that any person who shall knowingly and  
26 willfully give false information for the purpose of claiming  
27 homestead exemption shall be guilty of a misdemeanor of the  
28 first degree, punishable by a term of imprisonment not  
29 exceeding 1 year or a fine not exceeding \$5,000, or both.  
30           Section 2. Paragraph (b) of subsection (9) of section  
31 196.011, Florida Statutes, 1998 Supplement, is repealed.

1           Section 3. This act shall take effect January 1, 2000.

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HOUSE SUMMARY

Removes provisions which impose a residency requirement and 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.