

By Senator Mitchell

4-406-01

1                                   A bill to be entitled  
2           An act relating to ad valorem homestead tax  
3           exemption; creating s. 196.032, F.S.; providing  
4           an exemption from the tax for law enforcement  
5           officers, correctional officers, correctional  
6           probation officers, and full-time professional  
7           firefighters who are totally and permanently  
8           disabled in the line of duty; providing  
9           applicability; providing definitions; providing  
10          an effective date.

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

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14           Section 1. Section 196.032, Florida Statutes, is  
15 created to read:

16           196.032 Exemption of homesteads of law enforcement  
17 officers, correctional officers, correctional probation  
18 officers, and firefighters disabled in line of duty.--

19           (1) Every full-time or part-time law enforcement  
20 officer, correctional officer, correctional probation officer,  
21 auxiliary law enforcement officer, auxiliary correctional  
22 officer, or auxiliary correctional probation officer, or  
23 full-time firefighter, who has become totally and permanently  
24 disabled in the line of duty and who, on January 1, has the  
25 legal title or beneficial title in equity to real property in  
26 this state and resides on that property and in good faith  
27 makes that property his or her permanent residence is entitled  
28 to an exemption from all taxation, except for assessments for  
29 special benefits, up to the assessed valuation on the  
30 residence and contiguous real property, as defined in s. 6,  
31 Art. VII of the State Constitution. Such title may be held by

1 the entireties, jointly or in common with others, and the  
2 exemption may be apportioned among such of the owners as  
3 reside thereon, as their respective interests appear. If a  
4 person who meets the qualifications set forth in this section  
5 is only one of the owners of an estate held by the entireties  
6 or held jointly with the right of survivorship and such person  
7 resides on the property, that owner is allowed the exemption.  
8 Except for owners of an estate held by the entireties or held  
9 jointly with the right of survivorship, the amount of the  
10 exemption may not exceed the proportion that the assessed  
11 valuation of the qualifying person's ownership interest bears  
12 to the assessed valuation of the entire property. This  
13 exemption applies to each apartment or mobile home occupied by  
14 a tenant-stockholder or member of a cooperative corporation  
15 and to each condominium parcel occupied by its owner, if the  
16 owner is qualified under this section. Before this exemption  
17 may be granted, the deed or instrument attesting ownership  
18 must be recorded in the official records of the county in  
19 which the property is located, and documentation of the  
20 qualifying owner's disability must be filed with the property  
21 appraiser in that county. The property appraiser may request  
22 the applicant to provide additional ownership documents to  
23 establish title.

24 (2) As used in this section, the term:

25 (a) "Auxiliary correctional officer" means any person  
26 employed or appointed, with or without compensation, who aids  
27 or assists a full-time or part-time correctional officer and  
28 who, while under the supervision of a full-time or part-time  
29 correctional officer, has the same authority as a full-time or  
30 part-time correctional officer for the purpose of providing  
31 supervision, protection, care, custody, and control of inmates

1 within a correctional institution or a county or municipal  
2 detention facility.

3 (b) "Auxiliary correctional probation officer" means  
4 any person employed or appointed, with or without  
5 compensation, who aids or assists a full-time or part-time  
6 correctional probation officer and who, while under the  
7 supervision of a full-time or part-time correctional probation  
8 officer, has the same authority as a full-time or part-time  
9 correctional probation officer for the purpose of providing  
10 supervision of offenders in the community.

11 (c) "Auxiliary law enforcement officer" means any  
12 person employed or appointed, with or without compensation,  
13 who aids or assists a full-time or part-time law enforcement  
14 officer and who, while under the direct supervision of a  
15 full-time or part-time law enforcement officer, has the  
16 authority to arrest and perform law enforcement functions.

17 (d) "Correctional officer" means any person who is  
18 appointed or employed by the state or any political  
19 subdivision thereof, or by any private entity which has  
20 contracted with the state or county, and whose primary  
21 responsibility is the supervision, protection, care, custody,  
22 and control, or investigation, of inmates within a  
23 correctional institution; however, the term "correctional  
24 officer" does not include any secretarial, clerical, or  
25 professionally trained personnel.

26 (e) "Correctional probation officer" means a person  
27 who is employed by the state and whose primary responsibility  
28 is the supervised custody, surveillance, and control of  
29 assigned inmates, probationers, parolees, or community  
30 controllees within institutions of the Department of  
31 Corrections or within the community. The term includes

1 supervisory personnel whose duties include, in whole or in  
2 part, the supervision, training, and guidance of correctional  
3 probation officers, but excludes management and administrative  
4 personnel above, but not including, the probation and parole  
5 regional administrator level.

6 (f) "Firefighter" means any person who is employed as  
7 a full-time professional firefighter by any municipality or  
8 county, the state, or any political subdivision of the state,  
9 including authorities and special districts, and whose primary  
10 responsibility is the prevention and extinguishment of fires,  
11 the protection and saving of life and property, and the  
12 enforcement of municipal, county, and state fire prevention  
13 codes, as well as of any law pertaining to the prevention and  
14 control of fires.

15 (g) "Law enforcement officer" means any person who is  
16 elected, appointed, or employed by any municipality or the  
17 state or any political subdivision thereof; who is vested with  
18 authority to bear arms and make arrests; and whose primary  
19 responsibility is the prevention and detection of crime or the  
20 enforcement of the penal, criminal, traffic, or highway laws  
21 of the state. This definition includes all certified  
22 supervisory and command personnel whose duties include, in  
23 whole or in part, the supervision, training, guidance, and  
24 management responsibilities of full-time law enforcement  
25 officers, part-time law enforcement officers, or auxiliary law  
26 enforcement officers but does not include support personnel  
27 employed by the employing agency.

28 Section 2. This act shall take effect on the effective  
29 date of SJR\_\_\_\_, which amends Section 6 of Article VII of the  
30 State Constitution, to allow the Legislature to exempt from ad  
31 valorem taxation on his or her homestead a person who was

1 totally and permanently disabled in the line of duty as a law  
2 enforcement officer, correctional officer, correctional  
3 probation officer, or full-time professional firefighter.

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6 SENATE SUMMARY

7 Provides an exemption from the entire amount of ad  
8 valorem taxes for a homestead of any law enforcement  
9 officer, correctional officer, correctional probation  
10 officer, or full-time professional firefighter who  
11 becomes totally and permanently disabled in the line of  
12 duty.

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