

By the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Mitchell

316-1515-01

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

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

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

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

(1) Every full-time or part-time law enforcement officer, correctional officer, correctional probation officer, auxiliary law enforcement officer, auxiliary correctional officer, or auxiliary correctional probation officer, or full-time firefighter, who has become totally and permanently disabled in the line of duty while appointed or employed by the state or any political subdivision thereof, or by any private entity that has contracted with the state or political subdivision, and who, on January 1, has the legal title or beneficial title in equity to real property in this state and resides on that property and in good faith makes that property his or her permanent residence is entitled to an exemption from all taxation, except for assessments for special

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

27 (2) As used in this section, the term:
28 (a) "Auxiliary correctional officer" means any person
29 employed or appointed, with or without compensation, who aids
30 or assists a full-time or part-time correctional officer and
31 who, while under the supervision of a full-time or part-time

1 correctional officer, has the same authority as a full-time or
2 part-time correctional officer for the purpose of providing
3 supervision, protection, care, custody, and control of inmates
4 within a correctional institution or a county or municipal
5 detention facility.

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

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

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

29 (e) "Correctional probation officer" means a person
30 who is employed by the state and whose primary responsibility
31 is the supervised custody, surveillance, and control of

1 assigned inmates, probationers, parolees, or community
2 controllees within institutions of the Department of
3 Corrections or within the community. The term includes
4 supervisory personnel whose duties include, in whole or in
5 part, the supervision, training, and guidance of correctional
6 probation officers, but excludes management and administrative
7 personnel above, but not including, the probation and parole
8 regional administrator level.

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

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

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1 (h) A person shall be considered "totally and
2 permanently disabled" when certified to be totally and
3 permanently disabled by two licensed physicians of this state
4 who are professionally unrelated. It must be documented that
5 the person's medical condition was caused by a job-related
6 illness or accident that occurred while the person was in an
7 employee/employer relationship with his or her employer, and
8 that the person has not been employed with any other employer
9 after becoming disabled.

10 Section 2. This act shall take effect on the effective
11 date of SJR 472, which amends Section 6 of Article VII of the
12 State Constitution, to allow the Legislature to exempt from ad
13 valorem taxation on his or her homestead a person who was
14 totally and permanently disabled in the line of duty as a law
15 enforcement officer, correctional officer, correctional
16 probation officer, or full-time professional firefighter.

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18 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
19 COMMITTEE SUBSTITUTE FOR
20 SB 474

21 The CS clarifies that the property tax exemption is only
22 available to persons who became disabled while they were
23 employed in Florida; includes a provision that defines how one
is determined to be disabled; and provides a reference to SJR
472, the resolution placing the issue on the ballot.