

By Senator Miller

18-879-03

See HB 145

1 A bill to be entitled
 2 An act relating to real estate taxation;
 3 amending s. 196.101, F.S.; revising provisions
 4 for exemption for totally and permanently
 5 disabled persons; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Subsections (2) and (5) of section 196.101,
10 Florida Statutes, are amended to read:

11 196.101 Exemption for totally and permanently disabled
12 persons.--

13 (2) Any real estate used and owned as a homestead by a
14 person who is totally and permanently disabled due to
15 paraplegia or hemiplegia ~~paraplegic, hemiplegic,~~ or other
16 totally and permanently disabled person, as defined in s.
17 196.012(11), ~~who must use a wheelchair for mobility or by a~~
18 person who is legally blind, is exempt from taxation.

19 (5) The physician's certification shall read as
20 follows:

21 PHYSICIAN'S CERTIFICATION
 22 OF
 23 TOTAL AND PERMANENT DISABILITY

24
 25 I, ... (name of physician) ..., a physician licensed
 26 pursuant to chapter 458 or chapter 459, Florida Statutes,
 27 hereby certify Mr. _____ Mrs. _____ Miss _____ Ms. _____
 28 ... (name of totally and permanently disabled person) ...,
 29 social security number _____, is totally and permanently
 30 disabled as of January 1, ... (year) ..., due to the
 31 following mental or physical condition(s):

- 1
- 2 _____ Quadriplegia
- 3 _____ Paraplegia
- 4 _____ Hemiplegia
- 5 _____ Other total and permanent disability ~~requiring~~
- 6 ~~use of a wheelchair for mobility~~
- 7 _____ Legal Blindness
- 8

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

14
15 Signature

16 Address (print)

17 Date

18 Florida Board of Medicine or Osteopathic Medicine license
19 number

20
21 Issued on

22
23 NOTICE TO TAXPAYER: Each Florida resident applying for a total
24 and permanent disability exemption must present to the county
25 property appraiser, on or before March 1 of each year, a copy
26 of this form or a letter from the United States Department of
27 Veterans Affairs or its predecessor. Each form is to be
28 completed by a licensed Florida physician.

29
30 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida
31 Statutes, provides that any person who shall knowingly and

1 willfully give false information for the purpose of claiming
2 homestead exemption shall be guilty of a misdemeanor of the
3 first degree, punishable by a term of imprisonment not
4 exceeding 1 year or a fine not exceeding \$5,000, or both.

5 Section 2. This act shall take effect January 1, 2004.

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