

By Senator Miller

18-1607-04

See HB 475

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

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

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

196.101 Exemption for totally and permanently disabled
persons.--

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

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

PHYSICIAN'S CERTIFICATION
OF
TOTAL AND PERMANENT DISABILITY

I, ...(name of physician)..., a physician licensed pursuant to
chapter 458 or chapter 459, Florida Statutes, hereby certify
Mr. Mrs. Miss Ms.(name of totally and
permanently disabled person)..., social security number,
is totally and permanently disabled as of January 1,

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

7 Section 2. This act shall take effect January 1, 2005.

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