

By Senator Lawson

6-1779-04

1                                   A bill to be entitled  
2           An act relating to real estate taxation;  
3           amending s. 196.101, F.S.; revising provisions  
4           concerning the homestead tax exemption for  
5           totally and permanently disabled persons;  
6           deleting the exemption provided for a person  
7           who is legally blind; providing an effective  
8           date.

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

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

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15           196.101 Exemption for totally and permanently disabled  
16 persons.--

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

21

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

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PHYSICIAN'S CERTIFICATION

24

OF

25

TOTAL AND PERMANENT DISABILITY

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27 I, ... (name of physician) ..., a physician licensed  
28 pursuant to chapter 458 or chapter 459, Florida Statutes,  
29 hereby certify Mr. \_\_\_\_\_ Mrs. \_\_\_\_\_ Miss \_\_\_\_\_ Ms. \_\_\_\_\_  
30 ... (name of totally and permanently disabled person) ...,  
31 social security number \_\_\_\_\_, is totally and permanently

1 disabled as of January 1, ... (year) ..., due to the  
2 following mental or physical condition(s):

- 3  
4       \_\_\_\_\_ Quadriplegia  
5       \_\_\_\_\_ Paraplegia  
6       \_\_\_\_\_ Hemiplegia  
7       \_\_\_\_\_ Other total and permanent disability ~~requiring~~  
8 ~~use 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 Signature

17 Address (print)

18 Date

19 Florida Board of Medicine or Osteopathic Medicine license  
20 number

21  
22 Issued on

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, 2005.

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8 SENATE SUMMARY

9 Revises provisions concerning homestead tax exemption for  
10 totally and permanently disabled persons.

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