

HB 0475

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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, ...

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30 (year) ..., due to the following mental or physical
 31 condition(s):

- 32
- 33 _____ Quadriplegia
- 34 _____ Paraplegia
- 35 _____ Hemiplegia
- 36 _____ Other total and permanent disability ~~requiring use of~~
 37 ~~a wheelchair for mobility~~
- 38 _____ Legal Blindness

39

40 It is my professional belief that the above-named condition(s)
 41 render Mr. _____ Mrs. _____ Miss _____ Ms. _____ totally and
 42 permanently disabled, and that the foregoing statements are
 43 true, correct, and complete to the best of my knowledge and
 44 professional belief.

45

46 Signature

47 Address (print)

48 Date

49 Florida Board of Medicine or Osteopathic Medicine license number

50

51 Issued on

52

53 NOTICE TO TAXPAYER: Each Florida resident applying for a total
 54 and permanent disability exemption must present to the county
 55 property appraiser, on or before March 1 of each year, a copy of
 56 this form or a letter from the United States Department of
 57 Veterans Affairs or its predecessor. Each form is to be
 58 completed by a licensed Florida physician.

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60 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida
61 Statutes, provides that any person who shall knowingly and
62 willfully give false information for the purpose of claiming
63 homestead exemption shall be guilty of a misdemeanor of the
64 first degree, punishable by a term of imprisonment not exceeding
65 1 year or a fine not exceeding \$5,000, or both.

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