

HB 0511

2005

1                   A bill to be entitled  
 2           An act relating to real estate taxation; amending s.  
 3           196.101, F.S.; revising provisions for exemption for  
 4           totally and permanently disabled persons; providing an  
 5           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 paraplegia  
 15          or hemiplegia ~~paraplegic, hemiplegic,~~ or other totally and  
 16          permanently disabled person, as defined in s. 196.012(11), ~~who~~  
 17          ~~must use a wheelchair for mobility~~ or by a person who is legally  
 18          blind, is exempt from taxation.

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

20  
 21   PHYSICIAN'S CERTIFICATION  
 22   OF  
 23   TOTAL AND PERMANENT DISABILITY

24  
 25   I,       (name of physician)   , a physician licensed pursuant to  
 26   chapter 458 or chapter 459, Florida Statutes, hereby certify Mr.  
 27   \_\_\_\_\_ Mrs. \_\_\_\_\_ Miss \_\_\_\_\_ Ms. \_\_\_\_\_       (name of totally and  
 28   permanently disabled person)   , social security number \_\_\_\_\_, is

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29 | totally and permanently disabled as of January 1, (year) ,  
 30 | due to the following mental or physical condition(s):

- 31 |
- 32 |       \_\_\_\_\_ Quadriplegia
- 33 |       \_\_\_\_\_ Paraplegia
- 34 |       \_\_\_\_\_ Hemiplegia
- 35 |       \_\_\_\_\_ Other total and permanent disability ~~requiring use of~~
- 36 | ~~a wheelchair for mobility~~
- 37 |       \_\_\_\_\_ Legal Blindness
- 38 |

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

44 |

45 | Signature

46 | Address (print)

47 | Date

48 | Florida Board of Medicine or Osteopathic Medicine license number

49 |

50 | Issued on

51 |

52 | NOTICE TO TAXPAYER: Each Florida resident applying for a total  
 53 | and permanent disability exemption must present to the county  
 54 | property appraiser, on or before March 1 of each year, a copy of  
 55 | this form or a letter from the United States Department of

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56 Veterans Affairs or its predecessor. Each form is to be  
57 completed by a licensed Florida physician.

58

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

65 Section 2. This act shall take effect January 1, 2006.