

**The Florida Senate**  
**PROFESSIONAL STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: Finance and Tax Committee

BILL: CS/SB 1744

INTRODUCER: Community Affairs Committee and Senators Justice and others

SUBJECT: Legal Blindness/Homestead Exemption

DATE: April 20, 2007

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Munroe	Wilson	HR	<b>Favorable</b>
2.	Herrin	Yeatman	CA	<b>Fav/CS</b>
3.	Fournier	Johansen	FT	<b>Favorable</b>
4.			GA	
5.				
6.				

**I. Summary:**

The committee substitute (CS) authorizes a Florida-licensed optometrist to certify a total and permanent disability due to legal blindness for purposes of qualifying for an exemption of the total value of a homestead property from ad valorem taxation. Only one of the 2 certifications required for total and permanent disability due to legal blindness may be completed by an optometrist; the other certification must be completed by a physician.

This CS amends section 196.101 of the Florida Statutes.

**II. Present Situation:**

Chapter 463, F.S., governs the practice of optometry. Optometrists may diagnose conditions of the human eye and its appendages, employ objective or subjective methods for the purpose of determining the refractive powers of the human eyes, or any visual, muscular, neurological, or anatomic anomalies of the human eyes and their appendages. Optometrists prescribe and employ lenses, prisms, frames, mountings, contact lenses, orthoptic exercises, light frequencies, and any other means or methods for the correction, remedy, or relief of any insufficiencies or abnormal conditions of the human eyes and their appendages.

To become licensed to practice optometry in Florida a person must: be at least 18 years of age; have graduated from an accredited school or college of optometry approved by the Board of Optometry; have successfully completed at least 110 hours of transcript-quality coursework and clinical training in general and ocular pharmacology as determined by the Board of Optometry at an accredited institution; have completed at least 1 year of supervised experience in differential

diagnosis of eye disease or disorders; and have successfully passed the required licensure examinations.

### **Property Tax Exemptions**

The Legislature may only grant property tax exemptions that are authorized in the constitution, and modifications to property tax exemptions must be consistent with the constitutional provision authorizing the exemption.<sup>1</sup>

Article VII, s. 6 of the State Constitution, authorizes an exemption from ad valorem taxation for homestead property owned by a taxpayer and used as the owner's permanent residence or the permanent residence of another who is legally or naturally dependent upon the owner. The value of the homestead exemption is currently \$25,000 of the assessed value of the real estate. Section 196.031, F.S., primarily implements the homestead exemption, although other statutory sections provide specific procedures and conditions, i.e., procedures for application for the exemption (s. 196.011, F.S.), the extent of the exemption (s. 196.041, F.S.), and the effect of rental of homestead property.

Article VII, s. 3(b) of the State Constitution, requires that not less than \$500 of property, as established in general law, of widows and widowers and persons who are blind or totally and permanently disabled be exempt from taxation. The widows/widowers exemption is implemented in s. 196.202, F.S.

Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who has been certified as totally and permanently disabled due to: quadriplegia; paraplegia; hemiplegia; other total and permanent disability, as defined in s. 196.012(11), F.S., requiring the use of a wheelchair; or legal blindness. The certificate of such disability must come from two Florida-licensed physicians using the form in s. 196.101(5), F.S., or the U.S. Department of Veterans Affairs or its predecessor. Currently, the certification form in s. 196.101(5), F.S., may be signed only by a physician licensed by the Florida Board of Medicine or Osteopathic Medicine.

### **III. Effect of Proposed Changes:**

The CS authorizes a Florida-licensed optometrist to certify a person as totally and permanently disabled solely due to legal blindness for purposes of claiming an exemption from ad valorem taxation. This will allow a person with a certification from a doctor and an optometrist stating that person has a total and permanent disability due to legal blindness to meet the certification requirement in s. 196.101, F.S., to qualify for an exemption of the total value of a homestead property from ad valorem taxation. The CS also specifies a form for the "optometrist's certification of total and permanent disability."

The effective date of the CS is July 1, 2007.

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<sup>1</sup>*Sebring Airport Authority v. McIntyre*, 783 So.2d 238 (Fla. 2001). See also, *Archer v. Marshall*, 355 So.2d 781, 784. (Fla. 1978). See also, *Am Fi Inv. Corp. v. Kinney*, 360 So.2d 415 (Fla. 1978). *Sparkman v. State*, 58 So.2d 431, 432 (Fla. 1952).

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

**V. Economic Impact and Fiscal Note:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.



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## **VIII. Summary of Amendments:**

None.

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This Senate Professional Staff Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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