

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Appropriations Committee
2 Representative Metz offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraph (b) of subsection (1) of section
7 196.011, Florida Statutes, is amended to read:

8 196.011 Annual application required for exemption.—

9 (1)

10 (b) The form to apply for an exemption under s. 196.031,
11 s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or
12 s. 196.202 must include a space for the applicant to list the
13 social security number of the applicant and of the applicant's
14 spouse, if any. If an applicant files a timely and otherwise
15 complete application, and omits the required social security
16 numbers, the application is incomplete. In that event, the

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17 property appraiser shall contact the applicant, who may refile a
18 complete application by April 1. Failure to file a complete
19 application by that date constitutes a waiver of the exemption
20 privilege for that year, except as provided in subsection (7) or
21 subsection (8).

22 Section 2. Section 196.102, Florida Statutes, is created
23 to read:

24 196.102 Exemption for certain totally and permanently
25 disabled first responders; surviving spouse carryover.-

26 (1) As used in this section, the term:

27 (a) "First responder" has the same meaning as in s.
28 196.081.

29 (b) "Cardiac event" means a heart attack, stroke, or
30 vascular rupture.

31 (c) "In the line of duty" has the same meaning as in s.
32 196.081.

33 (d) "Total and permanent disability" means an impairment
34 of the mind or body that renders a first responder unable to
35 engage in any substantial gainful occupation and that is
36 reasonably certain to continue throughout his or her life.

37 (2) Any real estate that is owned and used as a homestead
38 by a person who has a total and permanent disability as a result
39 of an injury or injuries sustained in the line of duty while
40 serving as a first responder in this state or during an
41 operation in another state or country authorized by this state

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42 or a political subdivision of this state is exempt from taxation
43 if the first responder is a permanent resident of this state on
44 January 1 of the year for which the exemption is being claimed.

45 (3) An applicant may qualify for the exemption under this
46 section by applying by March 1, pursuant to subsection (4) or
47 subsection (5), to the property appraiser of the county where
48 the property is located.

49 (4) An applicant may qualify for the exemption under this
50 section by providing the employer certificate described in
51 subsection (5) and satisfying the requirements for the totally
52 and permanently disabled exemption in s. 196.101; however, for
53 purposes of this section, the applicant is not required to
54 satisfy the gross income requirement in s. 196.101(4) (a).

55 (5) An applicant may qualify for the exemption under this
56 section by providing all of the following documents to the
57 county property appraiser, which serve as prima facie evidence
58 that the person is entitled to the exemption:

59 (a) An award letter from the Social Security
60 Administration, based upon the applicant's total and permanent
61 disability, provided to the property appraiser within 3 months
62 after issuance.

63 (b)1. A certificate from the organization that employed
64 the applicant as a first responder at the time that the injury
65 or injuries occurred. The employer certificate must contain, at
66 a minimum:

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- 67 a. The title of the person signing the certificate;
68 b. The name and address of the employing entity;
69 c. A description of the incident that caused the injury or
70 injuries;
71 d. The date and location of the incident; and
72 e. A statement that the first responder's injury or
73 injuries were:
74 (I) Directly and proximately caused by service in the line
75 of duty.
76 (II) Without willful negligence on the part of the first
77 responder.
78 (III) The sole cause of the first responder's total and
79 permanent disability.
80 2. If the first responder's total and permanent disability
81 was caused by a cardiac event, the employer must also certify
82 that the requirements of subsection (6) are satisfied.
83 3. The employer certificate must be supplemented with
84 extant documentation of the incident or event that caused the
85 injury, such as an accident or incident report. The applicant
86 may deliver the original employer certificate to the property
87 appraiser's office or the employer may directly transmit the
88 employer certificate to the applicable property appraiser.
89 (c) A certificate from a physician licensed in this state
90 under chapter 458 or chapter 459 which certifies that the
91 applicant has a total and permanent disability and that such

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92 disability renders the applicant unable to engage in any
93 substantial gainful occupation due to an impairment of the mind
94 or body, which condition is reasonably certain to continue
95 throughout the life of the applicant. The physician certificate
96 shall read as follows:

97
98 FIRST RESPONDER'S
99 PHYSICIAN CERTIFICATE OF
100 TOTAL AND PERMANENT DISABILITY
101

102 I, ... (name of physician) ..., a physician licensed pursuant to
103 chapter 458 or chapter 459, Florida Statutes, hereby certify
104 that Mr. Mrs. Miss. Ms. (applicant name and
105 social security number) is totally and permanently disabled
106 due to an impairment of the mind or body, and such impairment
107 renders him or her unable to engage in any substantial gainful
108 occupation, which condition is reasonably certain to continue
109 throughout his or her life. Mr. Mrs. Miss.
110 Ms. (applicant name) ... has the following mental or
111 physical condition(s):

112
113 It is my professional belief that the above-named condition(s)
114 render Mr. Mrs. Miss. Ms. (applicant name) ...
115 totally and permanently disabled and that the foregoing
116 statements are true, correct, and complete to the best of my

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117 knowledge and professional belief.

118

119 Signature....

120 Address...(print)...

121 Date....

122 Florida Board of Medicine or Osteopathic Medicine license number

123 Issued on.....

124

125 NOTICE TO TAXPAYER: Each Florida resident applying for an
126 exemption due to a total and permanent disability that occurred
127 in the line of duty while serving as a first responder must
128 present to the county property appraiser a copy of this form, an
129 award letter from the Social Security Administration, and a
130 certificate from the employer for whom the applicant worked as a
131 first responder at the time of the injury, as required by
132 section 196.102(5), Florida Statutes. This form is to be
133 completed by a licensed Florida physician.

134

135 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida
136 Statutes, provides that any person who knowingly and willingly
137 gives false information for the purpose of claiming the
138 homestead exemption for totally and permanently disabled first
139 responders commits a misdemeanor of the first degree, punishable
140 by a term of imprisonment not exceeding 1 year or a fine not
141 exceeding \$5,000, or both.

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142 (6) A total and permanent disability that results from a
143 cardiac event does not qualify for the exemption provided in
144 this section unless the cardiac event occurs no later than 24
145 hours after the first responder performed nonroutine stressful
146 or strenuous physical activity in the line of duty and the first
147 responder provides the employer with medical evidence showing
148 that:

149 (a) The nonroutine stressful or strenuous activity
150 directly and proximately caused the cardiac event that gave rise
151 to the total and permanent disability; and

152 (b) The cardiac event was not caused by a preexisting
153 vascular disease.

154 (7) An applicant who is granted the exemption under this
155 section has a continuing duty to notify the property appraiser
156 of any changes in his or her status with the Social Security
157 Administration or in employment or other relevant changes in
158 circumstances which affect his or her qualification for the
159 exemption.

160 (8) The tax exemption carries over to the benefit of the
161 surviving spouse as long as the surviving spouse holds the legal
162 or beneficial title to the homestead, permanently resides
163 thereon as specified in s. 196.031, and does not remarry. If the
164 surviving spouse sells the property, an exemption not to exceed
165 the amount granted under the most recent ad valorem tax roll may
166 be transferred to the new residence if it is used as the

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167 surviving spouse's primary residence and he or she does not
168 remarry.

169 (9) An applicant may apply for the exemption before
170 producing the necessary documentation described in subsection
171 (4) or subsection (5). Upon receipt of the documentation, the
172 exemption must be granted as of the date of the original
173 application and the excess taxes paid must be refunded. Any
174 refund of excess taxes paid must be limited to those paid during
175 the 4-year period of limitation set forth in s. 197.182(1)(e).

176 (10) A person who knowingly or willfully gives false
177 information for the purpose of claiming the exemption provided
178 in this section commits a misdemeanor of the first degree,
179 punishable by a term of imprisonment not exceeding 1 year or a
180 fine of not more than \$5,000, or both.

181 (11) Notwithstanding s. 196.011 and this section, the
182 deadline for a first responder to file an application with the
183 property appraiser for an exemption under this section for the
184 2017 tax year is August 1, 2017.

185 (12) If an application is not timely filed under
186 subsection (11), a property appraiser may grant the exemption
187 if:

188 (a) The applicant files an application for the exemption
189 on or before the 25th day after the mailing of the notice
190 required under s. 194.011(1) by the property appraiser during
191 the 2017 calendar year;

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192 (b) The applicant is qualified for the exemption; and

193 (c) The applicant produces sufficient evidence, as
194 determined by the property appraiser, which demonstrates that
195 the applicant was unable to apply for the exemption in a timely
196 manner or otherwise demonstrates extenuating circumstances that
197 warrant granting the exemption.

198 (13) If the property appraiser denies an exemption under
199 subsection (11) or subsection (12), the applicant may file,
200 pursuant to s. 194.011(3), a petition with the value adjustment
201 board requesting that the exemption be granted. Notwithstanding
202 s. 194.013, the eligible first responder is not required to pay
203 a filing fee for such petition filed on or before December 31,
204 2017. Upon review of the petition, the value adjustment board
205 shall grant the exemption if it determines the applicant is
206 qualified and has demonstrated the existence of extenuating
207 circumstances warranting the exemption.

208 (14) The Department of Revenue may, and all conditions are
209 deemed to be met to, adopt emergency rules pursuant to ss.
210 120.536(1) and 120.54 to administer the application process for
211 the 2017 calendar year. This subsection expires August 30, 2018.

212 Section 3. This act shall take effect upon becoming a law
213 and shall operate retroactively to January 1, 2017.

214 -----
215
216 **T I T L E A M E N D M E N T**

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217 Remove everything before the enacting clause and insert:
218 A bill to be entitled
219 An act relating to tax exemptions for first responders
220 and surviving spouses; amending s. 196.011, F.S.;
221 specifying the information to be included in an
222 application for certain tax exemptions; creating s.
223 196.102, F.S.; providing definitions; providing an
224 exemption from ad valorem taxation for certain first
225 responders under specified conditions; providing
226 procedures for applying for the exemption; specifying
227 requirements for documents that serve as prima facie
228 evidence of entitlement to the exemption; providing
229 that total and permanent disabilities resulting from
230 cardiac events do not qualify for the exemption except
231 when certain conditions are met; providing that
232 applicants have a continuing duty to notify property
233 appraisers of certain changes; providing that the
234 exemption carries over to the benefit of surviving
235 spouses under certain circumstances; providing
236 requirements relating to the date of granting an
237 exemption and the refund of excess taxes; providing a
238 criminal penalty for knowingly or willfully giving
239 false information to claim the exemption; specifying a
240 deadline and procedures for applying for the exemption
241 for the 2017 tax year; specifying procedures for

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 455 (2017)

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242 | petitioning a denial with the value adjustment board;
243 | authorizing the Department of Revenue to adopt
244 | emergency rules; providing retroactive applicability;
245 | providing an effective date.