

1 A bill to be entitled

2 An act relating to tax exemptions for first responders
3 and surviving spouses; amending s. 196.011, F.S.;
4 specifying the information to be included in an
5 application for certain tax exemptions; amending s.
6 196.081, F.S.; deleting an exemption from ad valorem
7 taxation for surviving spouses of first responders who
8 have died in the line of duty; deleting definitions;
9 creating s. 196.102, F.S.; providing definitions;
10 providing an exemption from ad valorem taxation for
11 certain first responders under specified conditions;
12 providing an exemption from ad valorem taxation for
13 certain surviving spouses of first responders who have
14 died; specifying the documentation required to receive
15 the exemption; requiring the use of a physician's
16 certification under certain circumstances; granting
17 rule making authority; specifying procedures for
18 receiving a tax exemption for 2017; specifying
19 procedures for denials of tax exemptions; providing
20 applicability; providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Paragraph (b) of subsection (1) of section
25 196.011, Florida Statutes, is amended to read:

26 | 196.011 Annual application required for exemption.—

27 | (1)

28 | (b) The form to apply for an exemption under s. 196.031,
 29 | s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or
 30 | s. 196.202 must include a space for the applicant to list the
 31 | social security number of the applicant and of the applicant's
 32 | spouse, if any. If an applicant files a timely and otherwise
 33 | complete application, and omits the required social security
 34 | numbers, the application is incomplete. In that event, the
 35 | property appraiser shall contact the applicant, who may refile a
 36 | complete application by April 1. Failure to file a complete
 37 | application by that date constitutes a waiver of the exemption
 38 | privilege for that year, except as provided in subsection (7) or
 39 | subsection (8).

40 | Section 2. Subsection (6) of section 196.081, Florida
 41 | Statutes, is amended to read:

42 | 196.081 Exemption for certain permanently and totally
 43 | disabled veterans and for surviving spouses of veterans;
 44 | ~~exemption for surviving spouses of first responders who die in~~
 45 | ~~the line of duty.—~~

46 | ~~(6) Any real estate that is owned and used as a homestead~~
 47 | ~~by the surviving spouse of a first responder who died in the~~
 48 | ~~line of duty while employed by the state or any political~~
 49 | ~~subdivision of the state, including authorities and special~~
 50 | ~~districts, and for whom a letter from the state or appropriate~~

51 ~~political subdivision of the state, or other authority or~~
52 ~~special district, has been issued which legally recognizes and~~
53 ~~certifies that the first responder died in the line of duty~~
54 ~~while employed as a first responder is exempt from taxation if~~
55 ~~the first responder and his or her surviving spouse were~~
56 ~~permanent residents of this state on January 1 of the year in~~
57 ~~which the first responder died.~~

58 ~~(a) The production of the letter by the surviving spouse~~
59 ~~which attests to the first responder's death in the line of duty~~
60 ~~is prima facie evidence that the surviving spouse is entitled to~~
61 ~~the exemption.~~

62 ~~(b) The tax exemption applies as long as the surviving~~
63 ~~spouse holds the legal or beneficial title to the homestead,~~
64 ~~permanently resides thereon as specified in s. 196.031, and does~~
65 ~~not remarry. If the surviving spouse sells the property, an~~
66 ~~exemption not to exceed the amount granted under the most recent~~
67 ~~ad valorem tax roll may be transferred to his or her new~~
68 ~~residence if it is used as his or her primary residence and he~~
69 ~~or she does not remarry.~~

70 ~~(c) As used in this subsection only, and not applicable to~~
71 ~~the payment of benefits under s. 112.19 or s. 112.191, the term:~~

72 ~~1. "First responder" means a law enforcement officer or~~
73 ~~correctional officer as defined in s. 943.10, a firefighter as~~
74 ~~defined in s. 633.102, or an emergency medical technician or~~
75 ~~paramedic as defined in s. 401.23 who is a full-time paid~~

76 ~~employee, part-time paid employee, or unpaid volunteer.~~

77 ~~2. "In the line of duty" means:~~

78 ~~a. While engaging in law enforcement;~~

79 ~~b. While performing an activity relating to fire~~
80 ~~suppression and prevention;~~

81 ~~c. While responding to a hazardous material emergency;~~

82 ~~d. While performing rescue activity;~~

83 ~~e. While providing emergency medical services;~~

84 ~~f. While performing disaster relief activity;~~

85 ~~g. While otherwise engaging in emergency response~~
86 ~~activity; or~~

87 ~~h. While engaging in a training exercise related to any of~~
88 ~~the events or activities enumerated in this subparagraph if the~~
89 ~~training has been authorized by the employing entity.~~

90
91 ~~A heart attack or stroke that causes death or causes an injury~~
92 ~~resulting in death must occur within 24 hours after an event or~~
93 ~~activity enumerated in this subparagraph and must be directly~~
94 ~~and proximately caused by the event or activity in order to be~~
95 ~~considered as having occurred in the line of duty.~~

96 Section 3. Section 196.102, Florida Statutes, is created
97 to read:

98 196.102 Exemption for certain totally and permanently
99 disabled first responders; surviving spouses of first
100 responders.-

101 (1) As used in this section, and not applicable to the
 102 payment of benefits under s. 112.19 or s. 112.191, the term:

103 (a) "Disabled" means a physical or cognitive impairment
 104 that constitutes or results in a substantial impediment to
 105 employment as a first responder. The term does not include a
 106 chronic condition or chronic disease, unless the injury
 107 sustained in the line of duty was the sole cause of the chronic
 108 condition or chronic disease.

109 (b) "First responder" means a law enforcement officer or
 110 correctional officer as defined in s. 943.10, a firefighter as
 111 defined in s. 633.102, or an emergency medical technician or
 112 paramedic as defined in s. 401.23 who is a full-time paid
 113 employee, part-time paid employee, or unpaid volunteer.

114 (c) "In the line of duty" means:

- 115 1. While engaging in law enforcement;
- 116 2. While performing an activity relating to fire
 117 suppression and prevention;
- 118 3. While responding to a hazardous material emergency;
- 119 4. While performing rescue activity;
- 120 5. While providing emergency medical services;
- 121 6. While performing disaster relief activity;
- 122 7. While otherwise engaging in emergency response
 123 activity; or
- 124 8. While engaging in a training exercise related to any of
 125 the events or activities enumerated in this paragraph if the

126 training has been authorized by the employing entity.

127

128 A heart attack or stroke that causes death or causes an injury
129 resulting in death must occur within 24 hours after an event or
130 activity enumerated in this paragraph and must be directly and
131 proximately caused by the event or activity in order to be
132 considered as having occurred in the line of duty.

133 (2) Any real estate that is owned and used as a homestead
134 by a person who is totally and permanently disabled as a result
135 of an injury or injuries sustained in the line of duty while
136 serving as a first responder is exempt from taxation if the
137 first responder is a permanent resident of this state on January
138 1 of the tax year for which the exemption is being claimed.

139 (3) The following documents, if provided by a first
140 responder to the property appraiser of the county where the
141 property is located, serve as prima facie evidence that the
142 first responder is entitled to the exemption:

143 (a) A certificate of total and permanent disability, in
144 the form set forth in subsection (7), from two licensed
145 physicians of this state who are professionally unrelated or a
146 letter from the United States Department of Veterans Affairs
147 attesting to the applicant's total and permanent disability.

148 (b) A certificate from the organization that employed the
149 first responder at the time that the injury or injuries
150 occurred. The employer certificate must contain, at a minimum,

151 the information identified in subsection (8). The employer
152 certificate shall be supplemented with documentation of the
153 incident or event that caused the injury, such as an accident or
154 incident report. The first responder's employer must directly
155 transmit the employer certificate to the applicable property
156 appraiser.

157 (4) (a) Any real estate that is owned and used as a
158 homestead by the surviving spouse of a first responder who died
159 in the line of duty is exempt from taxation if the first
160 responder and his or her surviving spouse were permanent
161 residents of this state on January 1 of the year in which the
162 first responder died. The production of a letter by the
163 surviving spouse which attests to the first responder's death in
164 the line of duty is prima facie evidence that the surviving
165 spouse is entitled to the exemption.

166 (b) Any real estate owned and used as a homestead by the
167 surviving spouse of a first responder who dies but who had been
168 receiving a tax exemption under subsection (2), is exempt from
169 taxation.

170 (c) The tax exemptions under paragraphs (a) and (b) apply
171 as long as the surviving spouse holds the legal or beneficial
172 title to the homestead, permanently resides thereon as specified
173 in s. 196.031, and does not remarry. If the surviving spouse
174 sells the property, an exemption not to exceed the amount
175 granted under the most recent ad valorem tax roll may be

176 transferred to the new residence if it is used as the surviving
 177 spouse's primary residence and he or she does not remarry.

178 (5) A surviving spouse or first responder may apply for
 179 the exemption before producing the necessary documentation
 180 described in paragraphs (3) (a) or (b) or (4) (a). Upon receipt of
 181 the documentation, the exemption shall be granted as of the date
 182 of the original application and the excess taxes paid shall be
 183 refunded. Any refund of excess taxes paid shall be limited to
 184 those paid during the 4-year period of limitation set forth in
 185 s. 197.182(1) (e).

186 (6) The provisions of s. 196.011(9) for waiving the
 187 requirement that an annual application be submitted to the
 188 property appraiser also apply to applications made under this
 189 section.

190 (7) The physician's certification shall read as follows:

191
 192 PHYSICIAN'S CERTIFICATION OF
 193 TOTAL AND PERMANENT DISABILITY

194
 195 I, (name of physician), a physician licensed pursuant to chapter
 196 458 or chapter 459, Florida Statutes, hereby certify that Mr.
 197 Mrs. Miss Ms. (applicant name and social security
 198 number), is totally and permanently disabled, due to the
 199 following mental or physical condition(s):

200

201 It is my professional belief that the above-named condition(s)
 202 render Mr. Mrs. Miss Ms. (applicant name) totally
 203 and permanently disabled, and that the foregoing statements are
 204 true, correct, and complete to the best of my knowledge and
 205 professional belief.

206
 207 Signature

208 Address (print)

209 Date

210 Florida Board of Medicine or Osteopathic Medicine license number
 211 Issued on .

212 (8) An employer for whom the first responder worked at the
 213 time of the injury must provide a certificate that, at a
 214 minimum, attests and includes:

215 (a) The title of the person signing the certificate.

216 (b) The name and address of the employing entity.

217 (c) A description of the incident which caused the injury
 218 or injuries.

219 (d) A statement that the first responder's injury or
 220 injuries were:

221 1. Directly and proximately caused by service in the line
 222 of duty.

223 2. Without willful negligence on the part of the first
 224 responder.

225 3. The sole cause of the first responder's total and

226 permanent disability.

227 (9) Any person who knowingly or willfully gives false
228 information for the purpose of claiming homestead exemption as
229 set forth in this section is guilty of a misdemeanor of the
230 first degree, punishable as provided in s. 775.082 or by fine of
231 not more than \$5,000, or both.

232 (10) The Department of Revenue may, and all conditions are
233 deemed to be met to, adopt emergency rules pursuant to ss.
234 120.536(1) and 120.54, Florida Statutes, to administer the
235 application process for the 2017 calendar year. This subsection
236 is repealed on August 30, 2018.

237 (11) The Department of Revenue may adopt rules to
238 administer this section.

239 Section 4. (1) Notwithstanding the provisions of ss.
240 196.011 and 196.102, Florida Statutes, the deadline for a first
241 responder to file an application with the property appraiser for
242 an exemption under s. 196.102, Florida Statutes, for the 2017
243 tax year is August 1, 2017. The property appraiser may grant an
244 application for an exemption that is filed untimely if:

245 (a) The applicant is qualified for the exemption; and

246 (b) The applicant produces sufficient evidence, as
247 determined by the property appraiser, which demonstrates that
248 the applicant was unable to apply for the exemption in a timely
249 manner or otherwise demonstrates extenuating circumstances that
250 warrant granting the exemption.

251 (2) If the property appraiser denies an application under
252 subsection (1), the applicant may file a petition with the value
253 adjustment board as set forth in s. 194.011(3), Florida
254 Statutes. The petition must be filed on or before the 25th day
255 after the mailing by the property appraiser during the 2017
256 calendar year of the notice required under s. 194.011(1),
257 Florida Statutes. Notwithstanding s. 194.013, Florida Statutes,
258 the eligible first responder is not required to pay a filing fee
259 for such petition. Upon review of the petition, the value
260 adjustment board shall grant the exemption if it determines the
261 applicant is qualified and has demonstrated the existence of
262 extenuating circumstances warranting the exemption.

263 Section 5. This act operates prospectively to the 2017 tax
264 roll and does not provide a basis for relief from an assessment
265 of taxes not paid or create a right to a refund of taxes paid
266 before January 1, 2017.

267 Section 6. This act shall take effect July 1, 2017.