

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; creating s.  
6 196.102, F.S.; providing definitions; providing an  
7 exemption from ad valorem taxation for certain first  
8 responders under specified conditions; providing an  
9 exemption from ad valorem taxation for certain  
10 surviving spouses of first responders who have died;  
11 specifying the documentation required to receive the  
12 exemption; providing a criminal penalty for knowingly  
13 or willingly giving false information for a certain  
14 purpose; granting rulemaking authority; granting  
15 emergency rule-making authority; specifying a deadline  
16 for applying for the exemption for the 2017 tax year;  
17 authorizing property appraisers, under certain  
18 circumstances, to grant exemptions for untimely filed  
19 applications for the 2017 tax year; providing  
20 procedures and requirements for petitioning value  
21 adjustment boards regarding denied exemptions for the  
22 2017 tax year; providing applicability and  
23 construction; providing an effective date.

24  
25 Be It Enacted by the Legislature of the State of Florida:

26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50

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

196.011 Annual application required for exemption.—

(1)

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

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

196.102 Exemption for certain totally and permanently disabled first responders and their surviving spouses.—

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

(a) "Total and permanent disability" means a medically determinable physical or cognitive impairment that permanently

51 prevents a person from rendering useful and efficient service as  
52 a first responder. The term does not include a chronic condition  
53 or chronic disease, unless the injury sustained in the line of  
54 duty was the sole cause of the chronic condition or chronic  
55 disease.

56 (b) "First responder" means a law enforcement officer or  
57 correctional officer as defined in s. 943.10, a firefighter as  
58 defined in s. 633.102, or an emergency medical technician or  
59 paramedic as defined in s. 401.23, who is a full-time paid  
60 employee, part-time paid employee, or unpaid volunteer.

61 (c) "Cardiac event" means a heart attack, stroke or  
62 vascular rupture.

63 (d) "In the line of duty" means:

64 1. While engaging in activities within the course and  
65 scope of employment as a first responder;

66 2. While performing an activity relating to fire  
67 suppression and prevention;

68 3. While responding to a hazardous material emergency;

69 4. While performing rescue activity;

70 5. While providing emergency medical services;

71 6. While performing disaster relief activity;

72 7. While otherwise engaging in emergency response  
73 activity; or

74 8. While engaging in a training exercise related to any of  
75 the events or activities enumerated in this paragraph if the

76 training had been authorized by the employing entity.

77 (2) Any real estate that is owned and used as a homestead  
78 by a person who is totally and permanently disabled as a result  
79 of an injury or injuries sustained in the line of duty while  
80 serving as a first responder is exempt from taxation if the  
81 first responder is a permanent resident of this state on January  
82 1 of the tax year for which the exemption is being claimed.

83 (3) The following documents, if provided to the property  
84 appraiser of the county where the property is located, serve as  
85 prima facie evidence that the first responder is entitled to the  
86 exemption:

87 (a) A certificate of total and permanent disability, in  
88 the form set forth in subsection (7), from two licensed  
89 physicians of this state who are professionally unrelated,  
90 attesting to the applicant's total and permanent disability.

91 (b) A certificate from the organization that employed the  
92 first responder at the time that the injury or injuries  
93 occurred. The employer certificate must contain, at a minimum,  
94 the information identified in subsection (8). The employer  
95 certificate shall be supplemented with extant documentation of  
96 the incident or event that caused the injury, such as an  
97 accident or incident report. The first responder may deliver the  
98 original employer certificate to the property appraiser's office  
99 or the first responder's employer may directly transmit the  
100 employer certificate to the applicable property appraiser.

101  
102 Total and permanent disability that results from a cardiac event  
103 does not qualify for the exemption provided in this section  
104 unless the cardiac event occurs no later than 24 hours after the  
105 first responder performed nonroutine stressful or strenuous  
106 physical activity in the line of duty and the first responder  
107 provides the employer with competent medical evidence showing  
108 that:

109 1. The nonroutine stressful or strenuous activity  
110 directly and proximately caused the cardiac event that gave rise  
111 to the first responder's total and permanent disability; and

112 2. The cardiac event was not caused by preexisting vascular  
113 disease.

114 (4) (a) Any real estate owned and used as a homestead by  
115 the surviving spouse of a first responder who died but who had  
116 been receiving a tax exemption under subsection (2), is exempt  
117 from taxation.

118 (b) The tax exemption provided in paragraph (a) applies as  
119 long as the surviving spouse holds the legal or beneficial title  
120 to the homestead, permanently resides thereon as specified in s.  
121 196.031, and does not remarry. If the surviving spouse sells the  
122 property, an exemption not to exceed the amount granted under  
123 the most recent ad valorem tax roll may be transferred to the  
124 new residence if it is used as the surviving spouse's primary  
125 residence and he or she does not remarry.

126 (5) A first responder may apply for the exemption before  
 127 producing the necessary documentation described in paragraphs  
 128 (3) (a) or (b). Upon receipt of the documentation, the exemption  
 129 shall be granted as of the date of the original application and  
 130 the excess taxes paid shall be refunded. Any refund of excess  
 131 taxes paid shall be limited to those paid during the 4-year  
 132 period of limitation set forth in s. 197.182(1) (e).

133 (6) The provisions of s. 196.011(9) waiving the  
 134 requirement that an annual application be submitted to the  
 135 property appraiser and providing lien authority are applicable  
 136 to applications submitted pursuant to this section.

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

138  
 139 PHYSICIAN'S CERTIFICATION OF  
 140 TOTAL AND PERMANENT DISABILITY

141  
 142 I, (name of physician), a physician licensed pursuant to  
 143 chapter 458 or chapter 459, Florida Statutes, hereby certify  
 144 that Mr. Mrs. Miss Ms. (applicant name and social  
 145 security number), is totally and permanently disabled, due to  
 146 the following mental or physical condition(s):

147  
 148 (Physical or cognitive impairment that permanently prevents  
 149 the applicant from rendering useful and efficient service as a  
 150 first responder);

151 \_\_\_\_\_ (Chronic condition or chronic disease solely caused by an  
 152 injury sustained in the line of duty as a first responder).

153  
 154 It is my professional belief that the above-named condition(s)  
 155 permanently prevent(s) Mr. Mrs. Miss Ms. (applicant  
 156 name) from rendering useful and efficient service as a first  
 157 responder and that the foregoing statements are true, correct,  
 158 and complete to the best of my knowledge and professional  
 159 belief.

160  
 161 Signature \_\_\_\_\_

162 Address (print) \_\_\_\_\_

163 Date \_\_\_\_\_

164 Florida Board of Medicine or Osteopathic Medicine license number

165 Issued on \_\_\_\_\_ .

166  
 167 NOTICE TO TAXPAYER: Each Florida resident applying for an  
 168 exemption due to a disability that occurred in the line of duty  
 169 while serving as a first responder must present to the county  
 170 property appraiser two copies of this form and a letter from the  
 171 employer for whom the first responder worked at the time of the  
 172 injury, as required by section 196.102(8), Florida Statutes.  
 173 Each form is to be completed by a licensed Florida physician.

174

175 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida  
176 Statutes, provides that any person who knowingly and willingly  
177 gives false information for the purpose of claiming homestead  
178 exemption commits a misdemeanor of the first degree, punishable  
179 by a term of imprisonment not exceeding 1 year or a fine not  
180 exceeding \$5,000, or both.

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

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

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

186 (c) A description of the incident that caused the injury  
187 or injuries.

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

190 1. Directly and proximately caused by service in the line  
191 of duty.

192 2. Without willful negligence on the part of the first  
193 responder.

194 3. The sole cause of the first responder's total and  
195 permanent disability.

196 (9) Any person who knowingly or willfully gives false  
197 information for the purpose of claiming homestead exemption as  
198 set forth in this section commits a misdemeanor of the first  
199 degree, punishable as provided in s. 775.082 or by fine of not



200 more than \$5,000, or both.

201 (10) The Department of Revenue may, and all conditions are  
 202 deemed to be met to, adopt emergency rules pursuant to ss.  
 203 120.536(1) and 120.54 to administer the application process for  
 204 the 2017 calendar year. This subsection is repealed on August  
 205 30, 2018.

206 (11) The Department of Revenue may adopt rules to  
 207 administer this section.

208 (12) Notwithstanding s. 196.011 and this section, the  
 209 deadline for a first responder to file an application with the  
 210 property appraiser for an exemption under this section for the  
 211 2017 tax year is August 1, 2017.

212 (13) If an application is not timely filed under  
 213 subsection (12), a property appraiser may grant the exemption  
 214 if:

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

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

220 (c) The applicant produces sufficient evidence, as  
 221 determined by the property appraiser, which demonstrates that  
 222 the applicant was unable to apply for the exemption in a timely  
 223 manner or otherwise demonstrates extenuating circumstances that  
 224 warrant granting the exemption.

225        (14) If the property appraiser denies an exemption under  
226 subsections (12) or (13), the applicant may file, pursuant to s.  
227 194.011(3), a petition with the value adjustment board  
228 requesting the exemption be granted. Notwithstanding s. 194.013,  
229 an eligible first responder is not required to pay a filing fee  
230 for such petition filed on or before December 31, 2017. Upon  
231 review of the petition, the value adjustment board shall grant  
232 the exemption if it determines the applicant is qualified and  
233 has demonstrated the existence of extenuating circumstances  
234 warranting the exemption.

235        Section 3. This act operates prospectively to the 2017 tax  
236 roll and does not provide a basis for relief from an assessment  
237 of taxes not paid or create a right to a refund of taxes paid  
238 before January 1, 2017.

239        Section 4. This act shall take effect upon becoming a law.