

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
9 procedures for applying for the exemption; specifying
10 requirements for documents that serve as prima facie
11 evidence of entitlement to the exemption; providing
12 that total and permanent disabilities resulting from
13 cardiac events do not qualify for the exemption except
14 when certain conditions are met; providing that
15 applicants have a continuing duty to notify property
16 appraisers of certain changes; providing that the
17 exemption carries over to the benefit of surviving
18 spouses under certain circumstances; providing
19 requirements relating to the date of granting an
20 exemption and the refund of excess taxes; providing a
21 criminal penalty for knowingly or willfully giving
22 false information to claim the exemption; specifying a
23 deadline and procedures for applying for the exemption
24 for the 2017 tax year; specifying procedures for
25 petitioning a denial with the value adjustment board;

26 | authorizing the Department of Revenue to adopt
27 | emergency rules; providing retroactive applicability;
28 | providing an effective date.
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30 | Be It Enacted by the Legislature of the State of Florida:
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32 | Section 1. Paragraph (b) of subsection (1) of section
33 | 196.011, Florida Statutes, is amended to read:

34 | 196.011 Annual application required for exemption.—

35 | (1)

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

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

50 | 196.102 Exemption for certain totally and permanently

51 disabled first responders; surviving spouse carryover.—

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

53 (a) "Cardiac event" means a heart attack, stroke, or
 54 vascular rupture.

55 (b) "First responder" has the same meaning as in s.
 56 196.081.

57 (c) "In the line of duty" has the same meaning as in s.
 58 196.081.

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

63 (2) Any real estate that is owned and used as a homestead
 64 by a person who has a total and permanent disability as a result
 65 of an injury or injuries sustained in the line of duty while
 66 serving as a first responder in this state or during an
 67 operation in another state or country authorized by this state
 68 or a political subdivision of this state is exempt from taxation
 69 if the first responder is a permanent resident of this state on
 70 January 1 of the year for which the exemption is being claimed.

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

75 (4) An applicant may qualify for the exemption under this

76 section by providing the employer certificate described in
77 paragraph (5)(b) and satisfying the requirements for the totally
78 and permanently disabled exemption in s. 196.101; however, for
79 purposes of this section, the applicant is not required to
80 satisfy the gross income requirement in s. 196.101(4)(a).

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

85 (a) An award letter from the Social Security
86 Administration, based upon the applicant's total and permanent
87 disability, provided to the property appraiser within 3 months
88 after issuance.

89 (b)1. A certificate from the organization that employed
90 the applicant as a first responder at the time that the injury
91 or injuries occurred. The employer certificate must contain, at
92 a minimum:

- 93 a. The title of the person signing the certificate;
94 b. The name and address of the employing entity;
95 c. A description of the incident that caused the injury or
96 injuries;
97 d. The date and location of the incident; and
98 e. A statement that the first responder's injury or
99 injuries were:

100 (I) Directly and proximately caused by service in the line

101 of duty.

102 (II) Without willful negligence on the part of the first
103 responder.

104 (III) The sole cause of the first responder's total and
105 permanent disability.

106 2. If the first responder's total and permanent disability
107 was caused by a cardiac event, the employer must also certify
108 that the requirements of subsection (6) are satisfied.

109 3. The employer certificate must be supplemented with
110 extant documentation of the incident or event that caused the
111 injury, such as an accident or incident report. The applicant
112 may deliver the original employer certificate to the property
113 appraiser's office or the employer may directly transmit the
114 employer certificate to the applicable property appraiser.

115 (c) A certificate from a physician licensed in this state
116 under chapter 458 or chapter 459 which certifies that the
117 applicant has a total and permanent disability and that such
118 disability renders the applicant unable to engage in any
119 substantial gainful occupation due to an impairment of the mind
120 or body, which condition is reasonably certain to continue
121 throughout the life of the applicant. The physician certificate
122 shall read as follows:

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FIRST RESPONDER'S
PHYSICIAN CERTIFICATE OF

TOTAL AND PERMANENT DISABILITY

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

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

Signature....

Address... (print)...

Date....

Florida Board of Medicine or Osteopathic Medicine license number

Issued on.....

151 NOTICE TO TAXPAYER: Each Florida resident applying for an
152 exemption due to a total and permanent disability that occurred
153 in the line of duty while serving as a first responder must
154 present to the county property appraiser a copy of this form, an
155 award letter from the Social Security Administration, and a
156 certificate from the employer for whom the applicant worked as a
157 first responder at the time of the injury or injuries, as
158 required by section 196.102(5), Florida Statutes. This form is
159 to be completed by a licensed Florida physician.

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

168 (6) A total and permanent disability that results from a
169 cardiac event does not qualify for the exemption provided in
170 this section unless the cardiac event occurs no later than 24
171 hours after the first responder performed nonroutine stressful
172 or strenuous physical activity in the line of duty and the first
173 responder provides the employer with medical evidence showing
174 that:

175 (a) The nonroutine stressful or strenuous activity

176 directly and proximately caused the cardiac event that gave rise
177 to the total and permanent disability; and

178 (b) The cardiac event was not caused by a preexisting
179 vascular disease.

180 (7) An applicant who is granted the exemption under this
181 section has a continuing duty to notify the property appraiser
182 of any changes in his or her status with the Social Security
183 Administration or in employment or other relevant changes in
184 circumstances which affect his or her qualification for the
185 exemption.

186 (8) The tax exemption carries over to the benefit of the
187 surviving spouse as long as the surviving spouse holds the legal
188 or beneficial title to the homestead, permanently resides
189 thereon as specified in s. 196.031, and does not remarry. If the
190 surviving spouse sells the property, an exemption not to exceed
191 the amount granted under the most recent ad valorem tax roll may
192 be transferred to the new residence if it is used as the
193 surviving spouse's primary residence and he or she does not
194 remarry.

195 (9) An applicant may apply for the exemption before
196 producing the necessary documentation described in subsection
197 (4) or subsection (5). Upon receipt of the documentation, the
198 exemption must be granted as of the date of the original
199 application and the excess taxes paid must be refunded. Any
200 refund of excess taxes paid must be limited to those paid during

201 the 4-year period of limitation set forth in s. 197.182(1)(e).

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

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

211 (12) If an application is not timely filed under
212 subsection (11), a property appraiser may grant the exemption
213 if:

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

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

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

224 (13) If the property appraiser denies an exemption under
225 subsection (11) or subsection (12), the applicant may file,

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

234 (14) The Department of Revenue may, and all conditions are
235 deemed to be met to, adopt emergency rules pursuant to ss.
236 120.536(1) and 120.54 to administer the application process for
237 the 2017 calendar year. This subsection expires August 30, 2018.

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