



395494

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/22/2017	.	
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The Committee on Community Affairs (Baxley) recommended the following:

Senate Amendment (with title amendment)

Delete lines 139 - 199

and insert:

...(Physical or cognitive impairment that constitutes or results in a substantial impediment to employment as a first responder)...

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

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

16
17 Signature....

18 Address...(print)...

19 Date....

20 Florida Board of Medicine or Osteopathic Medicine license number

21 Issued on.....

22
23 NOTICE TO TAXPAYER: Each Florida resident applying for an
24 exemption due to a disability that occurred in the line of duty
25 while serving as a first responder must present to the county
26 property appraiser a copy of this form and a letter from the
27 employer for whom the first responder worked at the time of the
28 injury, as required by section 196.102(8), Florida Statutes.
29 Each form is to be completed by a licensed Florida physician.

30
31 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida
32 Statutes, provides that any person who knowingly and willingly
33 gives false information for the purpose of claiming homestead
34 exemption commits a misdemeanor of the first degree, punishable
35 by a term of imprisonment not exceeding 1 year or a fine not
36 exceeding \$5,000, or both.

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



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- 40 (a) The title of the person signing the certificate.
- 41 (b) The name and address of the employing entity.
- 42 (c) A description of the incident that caused the injury or
43 injuries.
- 44 (d) A statement that the first responder's injury or
45 injuries were:
- 46 1. Directly and proximately caused by service in the line
47 of duty.
- 48 2. Without willful negligence on the part of the first
49 responder.
- 50 3. The sole cause of the first responder's total and
51 permanent disability.
- 52 (9) Any person who knowingly or willfully gives false
53 information for the purpose of claiming homestead exemption as
54 set forth in this section commits a misdemeanor of the first
55 degree, punishable as provided in s. 775.082 or by fine of not
56 more than \$5,000, or both.
- 57 (10) The Department of Revenue may, and all conditions are
58 deemed to be met to, adopt emergency rules pursuant to ss.
59 120.536(1) and 120.54 to administer the application process for
60 the 2017 calendar year. This subsection is repealed on August
61 30, 2018.
- 62 (11) The Department of Revenue may adopt rules to
63 administer this section.
- 64 (12) Notwithstanding s. 196.011 and this section, the
65 deadline for a first responder to file an application with the
66 property appraiser for an exemption under this section for the
67 2017 tax year is August 1, 2017.
- 68 (13) If an application is not timely filed under subsection



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69 (12), a property appraiser may grant the exemption if:

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

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

75 (c) The applicant produces sufficient evidence, as
76 determined by the property appraiser, which demonstrates that
77 the applicant was unable to apply for the exemption in a timely
78 manner or otherwise demonstrates extenuating circumstances that
79 warrant granting the exemption.

80 (14) If the property appraiser denies an exemption under
81 subsection (12) or subsection (13), the applicant may file,
82 pursuant to s. 194.011(3), a petition with the value adjustment
83 board requesting the exemption be granted. Notwithstanding s.
84 194.013, the eligible first responder is not required to pay a
85 filing fee for such petition filed on or before December 31,
86 2017. Upon review of the petition, the

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88 ===== T I T L E A M E N D M E N T =====

89 And the title is amended as follows:

90 Delete lines 11 - 14

91 and insert:

92 the exemption; providing a criminal penalty for
93 knowingly or willingly giving false information for a
94 certain purpose; granting rulemaking authority;
95 specifying a deadline for applying for the exemption;
96 authorizing property appraisers, under certain
97 circumstances, to grant exemptions for untimely filed



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98 applications; providing procedures and requirements
99 for petitioning value adjustment boards regarding
100 denied exemptions; providing applicability and
101 construction; providing an