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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/06/2017	.	
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The Committee on Governmental Oversight and Accountability  
(Baxley) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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, 196.102, s. 196.173, or s.



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11 196.202 must include a space for the applicant to list the  
12 social security number of the applicant and of the applicant's  
13 spouse, if any. If an applicant files a timely and otherwise  
14 complete application, and omits the required social security  
15 numbers, the application is incomplete. In that event, the  
16 property appraiser shall contact the applicant, who may refile a  
17 complete application by April 1. Failure to file a complete  
18 application by that date constitutes a waiver of the exemption  
19 privilege for that year, except as provided in subsection (7) or  
20 subsection (8).

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

23 196.102 Exemption for certain totally and permanently  
24 disabled first responders and their surviving spouses.-

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

27 (a) "Disabled" means a physical or cognitive impairment  
28 that constitutes or results in a substantial impediment to  
29 employment as a first responder. The term does not include a  
30 chronic condition or chronic disease, unless the injury  
31 sustained in the line of duty was the sole cause of the chronic  
32 condition or chronic disease.

33 (b) "First responder" means a law enforcement officer or  
34 correctional officer as defined in s. 943.10, a firefighter as  
35 defined in s. 633.102, or an emergency medical technician or  
36 paramedic as defined in s. 401.23 who is a full-time paid  
37 employee, part-time paid employee, or unpaid volunteer.

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



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

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

43 2. While performing an activity relating to fire  
44 suppression and prevention;

45 3. While responding to a hazardous material emergency;

46 4. While performing rescue activity;

47 5. While providing emergency medical services;

48 6. While performing disaster relief activity;

49 7. While otherwise engaging in emergency response activity;

50 or

51 8. While engaging in a training exercise related to any of  
52 the events or activities enumerated in this paragraph if the  
53 training has been authorized by the employing entity.

54 (2) Any real estate that is owned and used as a homestead  
55 by a person who is totally and permanently disabled as a result  
56 of an injury or injuries sustained in the line of duty while  
57 serving as a first responder is exempt from taxation if the  
58 first responder is a permanent resident of this state on January  
59 1 of the tax year for which the exemption is being claimed. (3)  
60 The following documents, if provided Certification to the  
61 property appraiser of the county where the property is located,  
62 serve as prima facie evidence that the first responder is  
63 entitled to the exemption:

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

68 (b) A certificate from the organization that employed the



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69 first responder at the time that the injury or injuries  
70 occurred. The employer certificate must contain, at a minimum,  
71 the information identified in subsection (8). The employer  
72 certificate shall be supplemented with extant documentation of  
73 the incident or event that caused the injury, such as an  
74 accident or incident report. The first responder may deliver the  
75 original employer certificate to the property appraiser's office  
76 or the first responder's employer may directly transmit the  
77 employer certificate to the applicable property appraiser.

78  
79 Total and permanent disability that results from a cardiac event  
80 does not qualify for the exemption provided in this section  
81 unless the cardiac event occurs no later than 24 hours after the  
82 first responder performed non-routine stressful or strenuous  
83 physical activity in the line of duty and the first responder  
84 provides the employer with competent medical evidence showing  
85 that:

86 1. The non-routine stressful or strenuous activity directly  
87 and proximately caused the cardiac event that gave rise to the  
88 first responder's total and permanent disability; and

89 2. The cardiac event was not caused by pre-existing  
90 vascular disease.

91 (4) (a) Any real estate owned and used as a homestead by the  
92 surviving spouse of a first responder who dies but who had been  
93 receiving a tax exemption under subsection (2), is exempt from  
94 taxation.

95 (b) The tax exemption provided in paragraph (a) applies as  
96 long as the surviving spouse holds the legal or beneficial title  
97 to the homestead, permanently resides thereon as specified in s.



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98 196.031, and does not remarry. If the surviving spouse sells the  
99 property, an exemption not to exceed the amount granted under  
100 the most recent ad valorem tax roll may be transferred to the  
101 new residence if it is used as the surviving spouse's primary  
102 residence and he or she does not remarry.

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

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

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

115  
116 PHYSICIAN'S CERTIFICATION OF  
117 TOTAL AND PERMANENT DISABILITY

118  
119 I, (name of physician), a physician licensed pursuant to chapter  
120 458 or chapter 459, Florida Statutes, hereby certify that Mr.  
121 Mrs. Miss Ms. (applicant name and social security  
122 number), is totally and permanently disabled, due to the  
123 following mental or physical condition(s):

124  
125 It is my professional belief that the above-named condition(s)  
126 render Mr. Mrs. Miss Ms. (applicant name) totally



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127 and permanently disabled, and that the foregoing statements are  
128 true, correct, and complete to the best of my knowledge and  
129 professional belief.

130  
131 Signature

132 Address (print)

133 Date

134 Florida Board of Medicine or Osteopathic Medicine license number  
135 Issued on .

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

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

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

141 (c) A description of the incident which caused the injury  
142 or injuries.

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

145 1. Directly and proximately caused by service in the line  
146 of duty.

147 2. Without willful negligence on the part of the first  
148 responder.

149 3. The sole cause of the first responder's total and  
150 permanent disability.

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



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156       (10) The Department of Revenue may, and all conditions are  
157 deemed to be met to, adopt emergency rules pursuant to ss.  
158 120.536(1) and 120.54 to administer the application process for  
159 the 2017 calendar year. This subsection is repealed on August  
160 30, 2018.

161       (11) The Department of Revenue may adopt rules to  
162 administer this section.

163       (12) Notwithstanding the provisions of ss. 196.011 and  
164 196.102 the deadline for a first responder to file an  
165 application with the property appraiser for an exemption under  
166 s. 196.102 for the 2017 tax year is August 1, 2017. The property  
167 appraiser may grant an application for an exemption that is  
168 filed untimely if:

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

170           (b) The applicant produces sufficient evidence, as  
171 determined by the property appraiser, which demonstrates that  
172 the applicant was unable to apply for the exemption in a timely  
173 manner or otherwise demonstrates extenuating circumstances that  
174 warrant granting the exemption.

175       (13) If the property appraiser denies an application under  
176 subsection (12), the deadline to serve notice setting forth the  
177 grounds for denial as provided in s. 196.011(6) (a) is extended  
178 to 30 days after the date on which the application for exemption  
179 is submitted. A denied applicant may file a petition with the  
180 value adjustment board as set forth in s. 194.011(3). The  
181 petition must be filed on or before the 25th day after the  
182 mailing by the property appraiser during the 2017 calendar year  
183 of the notice required under s. 194.011(1). Notwithstanding s.  
184 194.013, the eligible first responder is not required to pay a



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185 filing fee for such petition. Upon review of the petition, the  
186 value adjustment board shall grant the exemption if it  
187 determines the applicant is qualified and has demonstrated the  
188 existence of extenuating circumstances warranting the exemption.

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

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

194

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

196 And the title is amended as follows:

197 Delete everything before the enacting clause  
198 and insert:

199 A bill to be entitled  
200 An act relating to ad valorem taxation; amending s.  
201 196.011, F.S.; specifying the information to be  
202 included in an application for certain tax exemptions;  
203 creating s. 196.102, F.S.; providing definitions;  
204 providing an exemption from ad valorem taxation for  
205 certain first responders under specified conditions;  
206 providing an exemption from ad valorem taxation for  
207 certain surviving spouses of first responders who have  
208 died; specifying the documentation required to receive  
209 the exemption; granting rulemaking authority;  
210 specifying procedures for receiving a tax exemption  
211 for 2017; specifying procedures for denials of tax  
212 exemptions; providing applicability; providing an  
213 effective date.