



929072

576-03804-17

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to ad valorem taxation; amending s. 196.011, F.S.; specifying the information to be included in an application for certain tax exemptions; creating s. 196.102, F.S.; providing definitions; providing an exemption from ad valorem taxation for certain first responders under specified conditions; providing procedures for applying for the exemption; specifying requirements for documents that serve as prima facie evidence of entitlement to the exemption; providing that total and permanent disabilities resulting from cardiac events do not qualify for the exemption except when certain conditions are met; providing that applicants have a continuing duty to notify property appraisers of certain changes; providing that the exemption carries over to the benefit of surviving spouses under certain circumstances; providing requirements relating to the date of granting an exemption and the refund of excess taxes; providing a criminal penalty for knowingly or willfully giving false information to claim the exemption; specifying a deadline and procedures for applying for the exemption for the 2017 tax year; specifying procedures for petitioning a denial with the value adjustment board; authorizing the Department of Revenue to adopt emergency rules; providing retroactive operation; providing an effective date.



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

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.—

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

(a) "First responder" has the same meaning as in s. 196.081.

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

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



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57 196.081.

58 (2) Any real estate that is owned and used as a homestead
59 by a person who is totally and permanently disabled as a result
60 of an injury or injuries sustained in the line of duty while
61 serving as a first responder is exempt from taxation, if the
62 first responder is a permanent resident of this state on January
63 1 of the year for which the exemption is being claimed.

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

68 (4) An applicant may qualify for the exemption under this
69 section by satisfying the requirements for the totally and
70 permanently disabled exemption in s. 196.101; however, for
71 purposes of this section, the applicant is not required to
72 satisfy the gross income requirement in s. 196.101(4)(a).

73 (5) An applicant may qualify for the exemption under this
74 section by providing all of the following documents, which serve
75 as prima facie evidence that the person is entitled to the
76 exemption:

77 (a) An award letter from the Social Security
78 Administration, based upon the applicant's total and permanent
79 disability, provided to the property appraiser within 3 months
80 after issuance.

81 (b)1. A certificate from the organization that employed the
82 applicant as a first responder at the time that the injury or
83 injuries occurred. The employer certificate must contain, at a
84 minimum:

85 a. The title of the person signing the certificate;



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86 b. The name and address of the employing entity;

87 c. A description of the incident that caused the injury or
88 injuries;

89 d. The date and location of the incident; and

90 e. A statement that the first responder's injury or
91 injuries were:

92 (I) Directly and proximately caused by service in the line
93 of duty.

94 (II) Without willful negligence on the part of the first
95 responder.

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

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

101 3. The employer certificate must be supplemented with
102 extant documentation of the incident or event that caused the
103 injury, such as an accident or incident report. The applicant
104 may deliver the original employer certificate to the property
105 appraiser's office or the employer may directly transmit the
106 employer certificate to the applicable property appraiser.

107 (c) A certificate from a physician licensed in this state
108 under chapter 458 or chapter 459 which certifies that the
109 applicant is totally and permanently disabled and that such
110 disability renders the applicant unable to engage in any
111 substantial gainful occupation due to an impairment of the mind
112 or body, which condition is reasonably certain to continue
113 throughout the life of the applicant. The physician certificate
114 shall read as follows:



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115
116 FIRST RESPONDER'S
117 PHYSICIAN CERTIFICATE OF
118 TOTAL AND PERMANENT DISABILITY
119

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

129
130 It is my professional belief that the above-named condition(s)
131 render Mr.....Mrs.....Miss.... Ms..... (applicant name)...
132 totally and permanently disabled and that the foregoing
133 statements are true, correct, and complete to the best of my
134 knowledge and professional belief.

135
136 Signature....

137 Address... (print)...

138 Date....

139 Florida Board of Medicine or Osteopathic Medicine license number

140 Issued on.....

141
142 NOTICE TO TAXPAYER: Each Florida resident applying for an
143 exemption due to a disability that occurred in the line of duty



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144 while serving as a first responder must present to the county
145 property appraiser a copy of this form, an award letter from the
146 Social Security Administration, and a certificate from the
147 employer for whom the applicant worked as a first responder at
148 the time of the injury, as required by section 196.102(5),
149 Florida Statutes. This form is to be completed by a licensed
150 Florida physician.

151
152 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida
153 Statutes, provides that any person who knowingly and willingly
154 gives false information for the purpose of claiming the
155 homestead exemption for totally and permanently disabled first
156 responders commits a misdemeanor of the first degree, punishable
157 by a term of imprisonment not exceeding 1 year or a fine not
158 exceeding \$5,000, or both.

159 (6) A total and permanent disability that results from a
160 cardiac event does not qualify for the exemption provided in
161 this section unless the cardiac event occurs no later than 24
162 hours after the first responder performed nonroutine stressful
163 or strenuous physical activity in the line of duty and the first
164 responder provides the employer with medical evidence showing
165 that:

166 (a) The nonroutine stressful or strenuous activity directly
167 and proximately caused the cardiac event that gave rise to the
168 total and permanent disability; and

169 (b) The cardiac event was not caused by a preexisting
170 vascular disease.

171 (7) An applicant that is granted the exemption under this
172 section has a continuing duty to notify the property appraiser



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173 of any changes in his or her status with the Social Security
174 Administration or in employment or other relevant changes in
175 circumstances which affect his or her qualification for the
176 exemption.

177 (8) The tax exemption carries over to the benefit of the
178 surviving spouse as long as the surviving spouse holds the legal
179 or beneficial title to the homestead, permanently resides
180 thereon as specified in s. 196.031, and does not remarry. If the
181 surviving spouse sells the property, an exemption not to exceed
182 the amount granted under the most recent ad valorem tax roll may
183 be transferred to the new residence if it is used as the
184 surviving spouse's primary residence and he or she does not
185 remarry.

186 (9) An applicant may apply for the exemption before
187 producing the necessary documentation described in subsection
188 (4) or subsection (5). Upon receipt of the documentation, the
189 exemption must be granted as of the date of the original
190 application and the excess taxes paid must be refunded. Any
191 refund of excess taxes paid must be limited to those paid during
192 the 4-year period of limitation set forth in s. 197.182(1)(e).

193 (10) A person who knowingly or willfully gives false
194 information for the purpose of claiming the exemption provided
195 in this section commits a misdemeanor of the first degree,
196 punishable as provided in s. 775.082 or by a fine of not more
197 than \$5,000, or both.

198 (11) Notwithstanding s. 196.011 and this section, the
199 deadline for a first responder to file an application with the
200 property appraiser for an exemption under this section for the
201 2017 tax year is August 1, 2017.



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

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

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

209 (c) The applicant produces sufficient evidence, as
210 determined by the property appraiser, which demonstrates that
211 the applicant was unable to apply for the exemption in a timely
212 manner or otherwise demonstrates extenuating circumstances that
213 warrant granting the exemption.

214 (13) If the property appraiser denies an exemption under
215 subsection (11) or subsection (12), the applicant may file,
216 pursuant to s. 194.011(3), a petition with the value adjustment
217 board requesting that the exemption be granted. Notwithstanding
218 s. 194.013, the eligible first responder is not required to pay
219 a filing fee for such petition filed on or before December 31,
220 2017. Upon review of the petition, the value adjustment board
221 shall grant the exemption if it determines the applicant is
222 qualified and has demonstrated the existence of extenuating
223 circumstances warranting the exemption.

224 (14) The Department of Revenue may, and all conditions are
225 deemed to be met to, adopt emergency rules pursuant to ss.
226 120.536(1) and 120.54 to administer the application process for
227 the 2017 calendar year. This subsection expires August 30, 2018.

228 Section 3. This act operates retroactively to January 1,
229 2017.

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