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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Baxley)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 41 - 233

and insert:

Section 1. 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.



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11 196.081.

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

14 (c) "In the line of duty" has the same meaning as in s.
15 196.081.

16 (2) Any real estate that is owned and used as a homestead
17 by a person who is totally and permanently disabled as a result
18 of an injury or injuries sustained in the line of duty while
19 serving as a first responder is exempt from taxation, if the
20 first responder is a permanent resident of this state on January
21 1 of the year for which the exemption is being claimed.

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

26 (4) An applicant may qualify for the exemption under this
27 section by satisfying the requirements for the totally and
28 permanently disabled exemption in s. 196.101; however, for
29 purposes of this section, the applicant is not required to
30 satisfy the gross income requirement in s. 196.101(4) (a).

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

35 (a) An award letter from the Social Security
36 Administration, based upon the applicant's total and permanent
37 disability, provided to the property appraiser within 3 months
38 after issuance.

39 (b)1. A certificate from the organization that employed the



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40 applicant as a first responder at the time that the injury or
41 injuries occurred. The employer certificate must contain, at a
42 minimum:

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

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

45 c. A description of the incident that caused the injury or
46 injuries;

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

48 e. A statement that the first responder's injury or
49 injuries were:

50 (I) Directly and proximately caused by service in the line
51 of duty.

52 (II) Without willful negligence on the part of the first
53 responder.

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

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

59 3. The employer certificate must be supplemented with
60 extant documentation of the incident or event that caused the
61 injury, such as an accident or incident report. The applicant
62 may deliver the original employer certificate to the property
63 appraiser's office or the employer may directly transmit the
64 employer certificate to the applicable property appraiser.

65 (c) A certificate from a physician licensed in this state
66 under chapter 458 or chapter 459 which certifies that the
67 applicant is totally and permanently disabled and that such
68 disability renders the applicant unable to engage in any



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69 substantial gainful occupation due to an impairment of the mind
70 or body, which condition is reasonably certain to continue
71 throughout the life of the applicant. The physician certificate
72 shall read as follows:

73
74 FIRST RESPONDER'S
75 PHYSICIAN CERTIFICATE OF
76 TOTAL AND PERMANENT DISABILITY
77

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

87
88 It is my professional belief that the above-named condition(s)
89 render Mr.....Mrs.....Miss.... Ms..... (applicant name)...
90 totally and permanently disabled and that the foregoing
91 statements are true, correct, and complete to the best of my
92 knowledge and professional belief.

93
94 Signature....

95 Address... (print)...

96 Date....

97 Florida Board of Medicine or Osteopathic Medicine license number



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98 Issued on.....

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100 NOTICE TO TAXPAYER: Each Florida resident applying for an
101 exemption due to a disability that occurred in the line of duty
102 while serving as a first responder must present to the county
103 property appraiser a copy of this form, an award letter from the
104 Social Security Administration, and a certificate from the
105 employer for whom the applicant worked as a first responder at
106 the time of the injury, as required by section 196.102(5),
107 Florida Statutes. This form is to be completed by a licensed
108 Florida physician.

109

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

117 (6) A total and permanent disability that results from a
118 cardiac event does not qualify for the exemption provided in
119 this section unless the cardiac event occurs no later than 24
120 hours after the first responder performed nonroutine stressful
121 or strenuous physical activity in the line of duty and the first
122 responder provides the employer with medical evidence showing
123 that:

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



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127 (b) The cardiac event was not caused by a preexisting
128 vascular disease.

129 (7) An applicant that is granted the exemption under this
130 section has a continuing duty to notify the property appraiser
131 of any changes in his or her status with the Social Security
132 Administration or in employment or other relevant changes in
133 circumstances which affect his or her qualification for the
134 exemption.

135 (8) The tax exemption carries over to the benefit of the
136 surviving spouse as long as the surviving spouse holds the legal
137 or beneficial title to the homestead, permanently resides
138 thereon as specified in s. 196.031, and does not remarry. If the
139 surviving spouse sells the property, an exemption not to exceed
140 the amount granted under the most recent ad valorem tax roll may
141 be transferred to the new residence if it is used as the
142 surviving spouse's primary residence and he or she does not
143 remarry.

144 (9) An applicant may apply for the exemption before
145 producing the necessary documentation described in subsection
146 (4) or subsection (5). Upon receipt of the documentation, the
147 exemption must be granted as of the date of the original
148 application and the excess taxes paid must be refunded. Any
149 refund of excess taxes paid must be limited to those paid during
150 the 4-year period of limitation set forth in s. 197.182(1)(e).

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



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156 (11) Notwithstanding s. 196.011 and this section, the
157 deadline for a first responder to file an application with the
158 property appraiser for an exemption under this section for the
159 2017 tax year is August 1, 2017.

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

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

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

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

172 (13) If the property appraiser denies an exemption under
173 subsection (11) or subsection (12), the applicant may file,
174 pursuant to s. 194.011(3), a petition with the value adjustment
175 board requesting that the exemption be granted. Notwithstanding
176 s. 194.013, the eligible first responder is not required to pay
177 a filing fee for such petition filed on or before December 31,
178 2017. Upon review of the petition, the value adjustment board
179 shall grant the exemption if it determines the applicant is
180 qualified and has demonstrated the existence of extenuating
181 circumstances warranting the exemption.

182 (14) The Department of Revenue may, and all conditions are
183 deemed to be met to, adopt emergency rules pursuant to ss.
184 120.536(1) and 120.54 to administer the application process for



185 the 2017 calendar year. This subsection expires August 30, 2018.

186 Section 2. This act operates retroactively to January 1,
187 2017.

188
189 ===== T I T L E A M E N D M E N T =====

190 And the title is amended as follows:

191 Delete lines 8 - 20

192 and insert:

193 providing procedures for applying for the exemption;
194 specifying requirements for documents that serve as
195 prima facie evidence of entitlement to the exemption;
196 providing that total and permanent disabilities
197 resulting from cardiac events do not qualify for the
198 exemption except when certain conditions are met;
199 providing that applicants have a continuing duty to
200 notify property appraisers of certain changes;
201 providing that the exemption carries over to the
202 benefit of surviving spouses under certain
203 circumstances; providing requirements relating to the
204 date of granting an exemption and the refund of excess
205 taxes; providing a criminal penalty for knowingly or
206 willfully giving false information to claim the
207 exemption; specifying a deadline and procedures for
208 applying for the exemption for the 2017 tax year;
209 specifying procedures for petitioning a denial with
210 the value adjustment board; authorizing the Department
211 of Revenue to adopt emergency rules; providing
212 retroactive applicability; providing an