

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Governmental Oversight and Accountability

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BILL: SB 764

INTRODUCER: Senator Baxley

SUBJECT: Tax Exemptions for First Responders and Surviving Spouses

DATE: March 3, 2017

REVISED: \_\_\_\_\_

|    | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION             |
|----|---------|----------------|-----------|--------------------|
| 1. | Peacock | Ferrin         | GO        | <b>Pre-meeting</b> |
| 2. |         |                | CA        |                    |
| 3. |         |                | AFT       |                    |
| 4. |         |                | AP        |                    |

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**I. Summary:**

SB 764 provides an exemption from ad valorem taxation for first responders and surviving spouses of first responders who have died in the line of duty.

The bill also provides application requirements and specifies documentation required to receive the exemption, including a physician's and an employer's certificate. Additionally, the bill provides penalties for any person submitting false information for purposes of claiming the exemption.

The bill authorizes the Department of Revenue to adopt emergency rules for initial implementation. The bill also provides rulemaking authority, provides procedures for applying for the exemption, and provides circumstances for denying the exemption.

The bill has an effective date of July 1, 2017.

**II. Present Situation:**

**General Overview of Property Taxation**

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes,<sup>4</sup> and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup> Accordingly, the Legislature may only grant property tax exemptions that are authorized in the Florida Constitution.

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

### **Overview of the Value Adjustment Board Process**

Each property appraiser submits the county’s tax roll to the Department of Revenue (DOR) for review by July 1 of each year for assessments as of the prior January 1.<sup>11</sup> In August, the property appraiser sends a Truth in Millage (TRIM) notice to all taxpayers providing specific tax information about their parcel.<sup>12</sup> Taxpayers who disagree with the property appraiser’s assessment or the denial of an exemption or property classification may:

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<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> Section 193.1142(1), F.S.

<sup>12</sup> Section 200.069, F.S.

- Request an informal meeting with the property appraiser;<sup>13</sup>
- Appeal the assessment by filing a petition with the county Value Adjustment Board (VAB);<sup>14</sup>  
or
- Challenge the assessment in circuit court.<sup>15</sup>

Each county has a VAB, comprised of two members of the governing body of the county, one member of the school board and two citizen members appointed by the governing body of the county.<sup>16</sup> The county clerk acts as the clerk of the VAB.<sup>17</sup> A property owner may initiate a review by filing a petition with the clerk of the VAB within 25 days after the mailing of the TRIM notice.<sup>18</sup>

The clerk of the VAB is responsible for receiving completed petitions, acknowledging receipt to the taxpayer, sending a copy of the petition to the property appraiser, and scheduling hearings.

Current law requires VABs to render a written decision within 20 calendar days after the last day the board is in session.<sup>19</sup> The decision of the VAB must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser.<sup>20</sup> If a special magistrate has been appointed, the recommendations of the special magistrate must be considered by the VAB.<sup>21</sup> The clerk of the VAB, upon issuance of a decision, must notify each taxpayer and the property appraiser of the decision of the VAB. If requested by the Department of Revenue (DOR), the clerk must provide to the DOR a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037, F.S., in the manner and form requested.

### **Property Tax Exemptions**

The Legislature may only grant property tax exemptions that are authorized in the Florida Constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.<sup>22</sup> The following information discusses the constitutional authority for exemptions that disabled persons may receive.

#### ***Homestead Exemption***

Although not specific to disabled persons, the Florida Constitution provides that every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 homestead tax exemption applicable to

<sup>13</sup> Section 194.011(2), F.S.

<sup>14</sup> Section 194.011(3), F.S.

<sup>15</sup> Section 194.171, F.S.

<sup>16</sup> Section 194.015, F.S.

<sup>17</sup> *Id.*

<sup>18</sup> Section 194.011(3)(d), F.S.

<sup>19</sup> Section 194.034(2), F.S.

<sup>20</sup> *Id.*; See also Rules 12D-9.030, 12D-9.032, and 12D-10.003(3), F.A.C.

<sup>21</sup> Section 194.034(2), F.S.

<sup>22</sup> *Sebring Airport Auth. v. McIntyre*, 783 So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall*, 355 So. 2d 781, 784. (Fla. 1978); *Am Fi Inv. Corp. v. Kinney*, 360 So. 2d 415 (Fla. 1978); See also *Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

all ad valorem tax levies, including levies by school districts.<sup>23</sup> An additional \$25,000 homestead exemption applies to a homestead's property value between \$50,000 and \$75,000. The additional exemption does not apply to ad valorem taxes levied by school districts.<sup>24</sup>

### ***General Disability Exemption***

The Florida Constitution provides broad authority for exemptions from property taxes for widows and widowers, blind persons, and persons who are totally and permanently disabled.<sup>25</sup> The Legislature has implemented this provision through various property tax exemptions in ch. 196, F.S.

### ***Full Homestead Exemption for Paraplegic, Hemiplegic and Totally and Permanently Disabled Persons confined to Wheelchairs***

Section 196.101, F.S., provides a full property tax exemption for any real estate used and owned as a homestead by any quadriplegic, and any real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility, or who is legally blind.<sup>26</sup> Generally, in order to qualify for the exemption, the taxpayer must submit evidence of such disability as certified by two licensed physicians of this state or the United States Department of Veterans Affairs or its predecessor.<sup>27</sup> Except for a quadriplegic, applicants must also show that they meet certain income limitations.<sup>28</sup>

### ***Full Homestead Exemption for Totally and Permanently Disabled Veterans***

Section 196.081(1), F.S., provides a full property tax exemption for the homesteads of totally and permanently disabled veterans who were honorably discharged with a service-connected disability and have a letter from the United States Government certifying their disability are also exempt.

### ***Full Homestead Exemption for Veterans confined to Wheelchairs***

Section 196.091, F.S., provides a full property tax exemption for the homesteads of totally disabled veterans who were honorably discharged with a service-connected disability and have a letter from the United States Government certifying that the ex-service member is receiving or has received special pecuniary assistance for specially adopted housing due to the ex-service member's need for a wheelchair.

### ***Proportional Homestead Discount for Combat-disabled Veterans***

The Florida Constitution provides a property tax discount to honorably discharged veterans, age 65 or older who are permanently disabled due to a combat-related injury.<sup>29</sup> The discount applies for partial or total disabilities. For partially disabled persons, the discount is in proportion to the percentage of their disability.

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<sup>23</sup> FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.

<sup>24</sup> FLA. CONST. art VII, s. 6(a)

<sup>25</sup> FLA. CONST. art. VII, s. 3(b)

<sup>26</sup> Section 196.101(1)-(2), F.S.

<sup>27</sup> Section 196.101(3), F.S.

<sup>28</sup> Section 196.101(4), F.S.

<sup>29</sup> FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

### ***Homestead Exemption for Surviving Spouses of Veterans and First Responders***

The Florida Constitution also authorizes the Legislature to provide, by general law, ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces, as well as the surviving spouse of a first responder who died in the line of duty.<sup>30</sup> This constitutional provision is implemented in s. 196.081, F.S. The Constitution defines “first responder” as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.<sup>31</sup>

The Constitution defines “in the line of duty” as arising out of and in the actual performance of duty required by employment as a first responder.<sup>32</sup> This term is further defined in statute to include:

- While engaging in law enforcement;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;
- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities listed above if the training has been authorized by the employing entity.<sup>33</sup>

### **The Administrative Procedure Act**

The Administrative Procedure Act (APA) in ch. 120, F.S., sets forth uniform procedures that agencies must follow when exercising rulemaking authority. A rule is an agency statement of general applicability which interprets, implements, or prescribes law or policy, including the procedure and practice requirements of an agency.<sup>34</sup> Rulemaking authority is delegated by the Legislature<sup>35</sup> through statute and authorizes an agency to “adopt, develop, establish, or otherwise create”<sup>36</sup> a rule. Agencies do not have discretion whether to engage in rulemaking.<sup>37</sup> To adopt a rule, an agency must have a general grant of authority to implement a specific law through rulemaking.<sup>38</sup> The grant of rulemaking authority itself need not be detailed.<sup>39</sup> The specific statute being interpreted or implemented through rulemaking must provide specific standards and guidelines to preclude the administrative agency from exercising unbridled discretion in creating

<sup>30</sup> FLA. CONST. art. VII, s. 6(f).

<sup>31</sup> FLA. CONST. art. VII, s. 6(f)(3).

<sup>32</sup> FLA. CONST. art. VII, s. 6(f)(3).

<sup>33</sup> Section 196.081(6)(c)2.a.-h., F.S.

<sup>34</sup> Section 120.52(16), F.S.; *Florida Dep’t of Financial Services v. Capital Collateral Regional Counsel-Middle Region*, 969 So. 2d 527, 530 (Fla. 1st DCA 2007).

<sup>35</sup> *Southwest Fla. Water Mgmt. Dist. v. Save the Manatee Club, Inc.*, 773 So. 2d 594 (Fla. 1st DCA 2000).

<sup>36</sup> Section 120.52(17), F.S.

<sup>37</sup> Section 120.54(1)(a), F.S.

<sup>38</sup> Sections 120.52(8) and 120.536(1), F.S.

<sup>39</sup> *Southwest Fla. Water Mgmt. Dist.*, *Supra* at 599.

policy or applying the law.<sup>40</sup> A delegation of authority to an administrative agency by a law that is vague, uncertain, or so broad as to give no notice of what actions would violate the law, may unconstitutionally allow the agency to make the law.<sup>41</sup> Because of this constitutional limitation on delegated rulemaking, the Legislature must provide minimal standards and guidelines in the law creating a program to provide for its proper administration by the assigned executive agency. The Legislature may delegate rulemaking authority to agencies but not the authority to determine what should be the law.<sup>42</sup>

In 1996, the Legislature extensively revised<sup>43</sup> agency rulemaking under the Administrative Procedure Act (APA)<sup>44</sup> to require both an express grant of rulemaking authority and a specific law to be implemented by the rule.

Emergency rules are effective for a maximum of 90 days and are not renewable, except when the agency has proposed rules addressing the subject of the emergency rule and either a challenge to the proposed rule is pending or the proposed rule requires legislative ratification.<sup>45</sup> An emergency rule becomes effective immediately upon filing or a date less than 20 days after filing, if specified in the rule.<sup>46</sup>

### III. Effect of Proposed Changes:

**Section 1** of the bill amends s. 196.011(1)(b), F.S., to add a reference to the exemption for certain totally and permanently disabled first responders and for the surviving spouses of first responders contained in newly created s. 196.102, F.S., to the list of exemptions for which the application form must include a space for social security numbers of the applicant and the applicant's spouse.

**Section 2** of the bill deletes the property tax exemption for the surviving spouse of a first responder who died in the line of duty from s. 196.081, F.S. This section also deletes the reference to this exemption from the title of the statute.

**Section 3** of the bill implements the language of Amendment 3 passed in the November 8, 2016, general election by creating s. 196.102, F.S. It moves the exemption for surviving spouses of first responders who died in the line of duty, which was contained in s. 196.081, F.S., to the newly created statute, s. 196.102, F.S.

This section defines "disabled" as a physical or cognitive impairment that constitutes or results in a substantial impediment to employment as a first responder. The term does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

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<sup>40</sup> *Sloban v. Fla. Bd. of Pharmacy*, 982 So. 2d 26, 29-30 (Fla. 1st DCA 2008) (internal citations omitted); *Bd. of Trustees of the Internal Improvement Trust Fund v. Day Cruise Assoc., Inc.*, 794 So. 2d 696, 704 (Fla. 1st DCA 2001).

<sup>41</sup> *Conner v. Joe Hatton, Inc.*, 216 So.2d 209 (Fla.1968).

<sup>42</sup> *Sarasota County. v. Barg*, 302 So.2d 737 (Fla. 1974).

<sup>43</sup> Ch. 96-159, Laws of Fla.

<sup>44</sup> Chapter 120, F.S.

<sup>45</sup> Section 120.54(4)(c), F.S.

<sup>46</sup> Section 120.54(4)(d), F.S.

This section defines “first responder” as a law enforcement officer or correctional officer as defined in s. 943.10, F.S.,<sup>47</sup> a firefighter as defined in s. 633.102, F.S.,<sup>48</sup> or an emergency medical technician or paramedic as defined in s. 401.23, F.S.,<sup>49</sup> who is a full-time paid employee, part-time paid employee, or unpaid volunteer.

This section defines “in the line of duty” to mean:

- While engaging in law enforcement;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;
- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities enumerated in this paragraph if the training has been authorized by the employing entity.

A heart attack or stroke that causes death or causes an injury resulting in death must occur within 24 hours after an event or activity enumerated above and must be directly and proximately caused by the event or activity in order to be considered as having occurred in the line of duty.

This section notes that these definitions are not applicable to the payment of benefits under ss. 112.19<sup>50</sup> and 112.191, F.S.<sup>51</sup>

The bill exempts from taxation any real estate that is owned and used as a homestead by a person who is totally and permanently disabled because of an injury or injuries sustained in the line of duty as a first responder. The first responder must be a permanent resident of Florida on January 1 of the tax year for which the exemption is claimed.

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<sup>47</sup> Section 943.10(1), F.S., defines “law enforcement officer” as any person who is elected, appointed, or employed full-time by any municipality or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency. Section 943.10(2), F.S., defines “correctional officer” as any person who is appointed or employed full-time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term “correctional officer” does not include any secretarial, clerical, or professionally trained personnel.

<sup>48</sup> Section 633.102(9), F.S. defines “firefighter” as an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the division [of State Fire Marshal within the Department of Financial Services] under s. 633.408, F.S.

<sup>49</sup> Section 401.23(11), F.S., defines “emergency medical technician” as a person who is certified by the department [of Health] to perform basic life support pursuant to this part. Section 401.23(17), F.S., defines “Paramedic” as a person who is certified by the department [of Health] to perform basic and advanced life support pursuant to this part.

<sup>50</sup> Death benefits for law enforcement, correctional and probation officers.

<sup>51</sup> Death benefits for firefighters.

If the first responder provides the following documents to the property appraiser of the county where the property is located, they serve as prima facie evidence that the first responder is entitled to the exemption:

- A certificate of total and permanent disability, in a specified form, from two licensed physicians of this state who are professionally unrelated or a letter from the United States Department of Veterans Affairs attesting to the applicant’s total and permanent disability.
- A certificate from the organization that employed the first responder at the time that the injury or injuries occurred.

**Physician’s Certification of Total and Permanent Disability**

The bill requires the physician’s certificate to read as follows:

Physician’s Certification of Total and Permanent Disability

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 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. . . .

**Employer Certificate**

The employer certificate must, at a minimum, attest and include the title of the person signing the certificate, the name and address of the employing entity, a description of the incident that caused the injury or injuries, and a statement that the first responder’s injury or injuries were:

- Directly and proximately caused by service in the line of duty.
- Without willful negligence on the part of the first responder.
- The sole cause of the first responder’s total and permanent disability.

In addition, the employer certificate must be supplemented with documentation of the incident or event that caused the injury, such as an accident or incident report. The first responder’s employer must directly transmit the employer certificate to the applicable property appraiser.



## **Surviving Spouse**

The bill also exempts from taxation any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty. The first responder and his or her surviving spouse must have been permanent residents of Florida on January 1 of the year in which the first responder died. The production of a letter by the surviving spouse which attests to the first responder's death in the line of duty is prima facie evidence that the surviving spouse is entitled to the exemption.

Additionally, the bill provides that any real estate owned and used as a homestead by the surviving spouse of a first responder who dies but who had been receiving a tax exemption under the provision for first responders who were totally and permanently disabled because of injuries received in the line of duty is exempt from taxation.

The above tax exemptions for the surviving spouse apply as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, F.S.,<sup>52</sup> and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.

## **Application for Exemption**

The bill provides that a surviving spouse or first responder may apply for the exemption before producing the necessary documentation. Upon receipt of the documentation, the property appraiser will grant the exemption as of the date of the original application and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e), F.S.

The provisions of s. 196.011(9), F.S., for waiving the requirement for property owners to submit an annual application to the property appraiser also apply to applications made under this section.

## **Penalties**

The bill provides that any person who knowingly or willfully gives false information for the purpose of claiming homestead exemption under this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082, F.S.,<sup>53</sup> or by fine of not more than \$5,000, or both.

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<sup>52</sup> Exemption of homesteads.

<sup>53</sup> A person convicted of a misdemeanor of the first degree may be sentenced by a definite term of imprisonment not exceeding 1 year.

### **Administrative Rules**

This section authorizes and provides that the Department of Revenue may adopt emergency rules pursuant to ss. 120.536(1) and 120.54, F.S., for the administration the application process for the 2017 calendar year. This provision is repealed on August 30, 2018.

The bill also authorizes and provides that the Department of Revenue may adopt rules to administer this section.

**Section 4** of the bill provides that notwithstanding the provisions of ss. 196.011 and 196.102, F.S., the deadline for a first responder to file an application with the property appraiser for an exemption under s. 196.102, F.S., for the 2017 tax year is August 1, 2017.

The property appraiser may grant an application for an exemption that is filed untimely if:

- The applicant is qualified for the exemption; and
- The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

If the property appraiser denies an application under this section, the applicant may file a petition with the value adjustment board as set forth in s. 194.011(3), F.S. The petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2017 calendar year of the notice required under s. 194.011(1), F.S. Notwithstanding s. 194.013, F.S., the eligible first responder is not required to pay a filing fee for such petition. Upon review of the petition, the value adjustment board shall grant the exemption if it determines the applicant is qualified and has demonstrated the existence of extenuating circumstances warranting the exemption

**Section 5** of the bill specifies that this act operates prospectively to the 2017 tax roll and does not provide a basis for relief from an assessment of unpaid taxes or create a right to a refund of taxes paid before January 1, 2017.

**Section 6** of the bill provides an effective date of July 1, 2017.

## **IV. Constitutional Issues:**

### **A. Municipality/County Mandates Restrictions:**

The provisions of section 18, Article VII of the Florida Constitution that prohibit the Legislature from reducing the authority that municipalities or counties have to raise revenue may apply because this bill reduces ad valorem tax bases compared to the tax bases that would exist under current law. However, an exception exists for laws having an insignificant fiscal impact<sup>54</sup>, which for Fiscal Year 2016-2017 was \$2 million or less.<sup>55</sup>

<sup>54</sup> FLA. CONST. art. VII, s. 18(d).

<sup>55</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb.

The Revenue Estimating Conference has not examined the fiscal impact of this bill. If the fiscal impact is not insignificant, the bill may qualify as a mandate because it does not appear to qualify under any other exemption or exception, and final passage by two-thirds of the membership of each house of the Legislature would be required for the law to take effect.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet determined the fiscal impact of the bill. Staff estimates that it will reduce local property taxes for assessments as of January 1, 2017.

**B. Private Sector Impact:**

Totally and permanently disabled first responders that qualify for homestead exemption will pay less property taxes.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends sections 196.011 and 196.081 of the Florida Statutes.

This bill creates section 196.102 of the Florida Statutes.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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