

By Senator Baxley

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1 A bill to be entitled
2 An act relating to tax exemptions for first responders
3 and surviving spouses; amending s. 196.011, F.S.;
4 specifying the information to be included in an
5 application for certain tax exemptions; amending s.
6 196.081, F.S.; deleting an exemption from ad valorem
7 taxation for surviving spouses of first responders who
8 have died in the line of duty; deleting definitions;
9 creating s. 196.102, F.S.; providing definitions;
10 providing an exemption from ad valorem taxation for
11 certain first responders under specified conditions;
12 providing an exemption from ad valorem taxation for
13 certain surviving spouses of first responders who have
14 died; specifying the documentation required to receive
15 the exemption; requiring the use of a physician's
16 certification under certain circumstances; providing
17 penalties for certain acts of giving false
18 information; authorizing the Department of Revenue to
19 adopt emergency rules until a specified date;
20 specifying procedures for receiving a tax exemption
21 for 2017; specifying procedures for denials of tax
22 exemptions; providing applicability; providing an
23 effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Paragraph (b) of subsection (1) of section
28 196.011, Florida Statutes, is amended to read:

29 196.011 Annual application required for exemption.—

30 (1)

31 (b) The form to apply for an exemption under s. 196.031, s.
32 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s.

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33 196.202 must include a space for the applicant to list the
34 social security number of the applicant and of the applicant's
35 spouse, if any. If an applicant files a timely and otherwise
36 complete application, and omits the required social security
37 numbers, the application is incomplete. In that event, the
38 property appraiser shall contact the applicant, who may refile a
39 complete application by April 1. Failure to file a complete
40 application by that date constitutes a waiver of the exemption
41 privilege for that year, except as provided in subsection (7) or
42 subsection (8).

43 Section 2. Subsection (6) of section 196.081, Florida
44 Statutes, is amended to read:

45 196.081 Exemption for certain permanently and totally
46 disabled veterans and for surviving spouses of veterans;
47 ~~exemption for surviving spouses of first responders who die in~~
48 ~~the line of duty.-~~

49 ~~(6) Any real estate that is owned and used as a homestead~~
50 ~~by the surviving spouse of a first responder who died in the~~
51 ~~line of duty while employed by the state or any political~~
52 ~~subdivision of the state, including authorities and special~~
53 ~~districts, and for whom a letter from the state or appropriate~~
54 ~~political subdivision of the state, or other authority or~~
55 ~~special district, has been issued which legally recognizes and~~
56 ~~certifies that the first responder died in the line of duty~~
57 ~~while employed as a first responder is exempt from taxation if~~
58 ~~the first responder and his or her surviving spouse were~~
59 ~~permanent residents of this state on January 1 of the year in~~
60 ~~which the first responder died.~~

61 ~~(a) The production of the letter by the surviving spouse~~

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62 ~~which attests to the first responder's death in the line of duty~~
 63 ~~is prima facie evidence that the surviving spouse is entitled to~~
 64 ~~the exemption.~~

65 ~~(b) The tax exemption applies as long as the surviving~~
 66 ~~spouse holds the legal or beneficial title to the homestead,~~
 67 ~~permanently resides thereon as specified in s. 196.031, and does~~
 68 ~~not remarry. If the surviving spouse sells the property, an~~
 69 ~~exemption not to exceed the amount granted under the most recent~~
 70 ~~ad valorem tax roll may be transferred to his or her new~~
 71 ~~residence if it is used as his or her primary residence and he~~
 72 ~~or she does not remarry.~~

73 ~~(c) As used in this subsection only, and not applicable to~~
 74 ~~the payment of benefits under s. 112.19 or s. 112.191, the term:~~

75 ~~1. "First responder" means a law enforcement officer or~~
 76 ~~correctional officer as defined in s. 943.10, a firefighter as~~
 77 ~~defined in s. 633.102, or an emergency medical technician or~~
 78 ~~paramedic as defined in s. 401.23 who is a full-time paid~~
 79 ~~employee, part-time paid employee, or unpaid volunteer.~~

80 ~~2. "In the line of duty" means:~~

81 ~~a. While engaging in law enforcement;~~

82 ~~b. While performing an activity relating to fire~~
 83 ~~suppression and prevention;~~

84 ~~c. While responding to a hazardous material emergency;~~

85 ~~d. While performing rescue activity;~~

86 ~~e. While providing emergency medical services;~~

87 ~~f. While performing disaster relief activity;~~

88 ~~g. While otherwise engaging in emergency response activity;~~

89 ~~or~~

90 ~~h. While engaging in a training exercise related to any of~~

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91 ~~the events or activities enumerated in this subparagraph if the~~
92 ~~training has been authorized by the employing entity.~~

93
94 ~~A heart attack or stroke that causes death or causes an injury~~
95 ~~resulting in death must occur within 24 hours after an event or~~
96 ~~activity enumerated in this subparagraph and must be directly~~
97 ~~and proximately caused by the event or activity in order to be~~
98 ~~considered as having occurred in the line of duty.~~

99 Section 3. Section 196.102, Florida Statutes, is created to
100 read:

101 196.102 Exemption for certain totally and permanently
102 disabled first responders; surviving spouses of first
103 responders.-

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

106 (a) "Disabled" means a physical or cognitive impairment
107 that constitutes or results in a substantial impediment to
108 employment as a first responder. The term does not include a
109 chronic condition or chronic disease, unless the injury
110 sustained in the line of duty was the sole cause of the chronic
111 condition or chronic disease.

112 (b) "First responder" means a law enforcement officer or
113 correctional officer as defined in s. 943.10, a firefighter as
114 defined in s. 633.102, or an emergency medical technician or
115 paramedic as defined in s. 401.23 who is a full-time paid
116 employee, part-time paid employee, or unpaid volunteer.

117 (c) "In the line of duty" means:

118 1. While engaging in law enforcement;

119 2. While performing an activity relating to fire

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120 suppression and prevention;

121 3. While responding to a hazardous material emergency;

122 4. While performing rescue activity;

123 5. While providing emergency medical services;

124 6. While performing disaster relief activity;

125 7. While otherwise engaging in emergency response activity;

126 or

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

130
131 A heart attack or stroke that causes death or causes an injury
132 resulting in death must occur within 24 hours after an event or
133 activity enumerated in this paragraph and must be directly and
134 proximately caused by the event or activity in order to be
135 considered as having occurred in the line of duty.

136 (2) Any real estate that is owned and used as a homestead
137 by a person who is totally and permanently disabled as a result
138 of an injury or injuries sustained in the line of duty while
139 serving as a first responder is exempt from taxation if the
140 first responder is a permanent resident of this state on January
141 1 of the tax year for which the exemption is being claimed.

142 (3) The following documents, if provided by a first
143 responder to the property appraiser of the county where the
144 property is located, serve as prima facie evidence that the
145 first responder is entitled to the exemption:

146 (a) A certificate of total and permanent disability, in the
147 form set forth in subsection (7), from two licensed physicians
148 of this state who are professionally unrelated or a letter from

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149 the United States Department of Veterans Affairs attesting to
150 the applicant's total and permanent disability.

151 (b) A certificate from the organization that employed the
152 first responder at the time that the injury or injuries
153 occurred. The employer certificate must contain, at a minimum,
154 the information identified in subsection (8). The employer
155 certificate shall be supplemented with documentation of the
156 incident or event that caused the injury, such as an accident or
157 incident report. The first responder's employer must directly
158 transmit the employer certificate to the applicable property
159 appraiser.

160 (4) (a) Any real estate that is owned and used as a
161 homestead by the surviving spouse of a first responder who died
162 in the line of duty is exempt from taxation if the first
163 responder and his or her surviving spouse were permanent
164 residents of this state on January 1 of the year in which the
165 first responder died. The production of a letter by the
166 surviving spouse which attests to the first responder's death in
167 the line of duty is prima facie evidence that the surviving
168 spouse is entitled to the exemption.

169 (b) Any real estate owned and used as a homestead by the
170 surviving spouse of a first responder who dies but who had been
171 receiving a tax exemption under subsection (2) is exempt from
172 taxation.

173 (c) The tax exemptions under paragraphs (a) and (b) apply
174 as long as the surviving spouse holds the legal or beneficial
175 title to the homestead, permanently resides thereon as specified
176 in s. 196.031, and does not remarry. If the surviving spouse
177 sells the property, an exemption not to exceed the amount

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178 granted under the most recent ad valorem tax roll may be
 179 transferred to the new residence if it is used as the surviving
 180 spouse's primary residence and he or she does not remarry.

181 (5) A surviving spouse or first responder may apply for the
 182 exemption before producing the necessary documentation described
 183 in paragraphs (3) (a) or (b) or (4) (a). Upon receipt of the
 184 documentation, the exemption shall be granted as of the date of
 185 the original application and the excess taxes paid shall be
 186 refunded. Any refund of excess taxes paid shall be limited to
 187 those paid during the 4-year period of limitation set forth in
 188 s. 197.182(1) (e).

189 (6) The provisions of s. 196.011(9) for waiving the
 190 requirement that an annual application be submitted to the
 191 property appraiser also apply to applications made under this
 192 section.

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

194
 195 PHYSICIAN'S CERTIFICATION OF
 196 TOTAL AND PERMANENT DISABILITY

197
 198 I, ... (name of physician) ..., a physician licensed pursuant to
 199 chapter 458 or chapter 459, Florida Statutes, hereby certify
 200 that Mr.....Mrs.....Miss.... Ms..... (applicant name and
 201 social security number) ..., is totally and permanently disabled,
 202 due to the following mental or physical condition(s):

203
 204 It is my professional belief that the above-named condition(s)
 205 render Mr.....Mrs.....Miss.... Ms..... (applicant name) ...
 206 totally and permanently disabled, and that the foregoing

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207 statements are true, correct, and complete to the best of my
208 knowledge and professional belief.

209
210 Signature....

211 Address... (print)...

212 Date....

213 Florida Board of Medicine or Osteopathic Medicine license number

214 Issued on.....

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

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

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

220 (c) A description of the incident that caused the injury or
221 injuries.

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

224 1. Directly and proximately caused by service in the line
225 of duty.

226 2. Without willful negligence on the part of the first
227 responder.

228 3. The sole cause of the first responder's total and
229 permanent disability.

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

235 (10) The Department of Revenue may, and all conditions are

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236 deemed to be met to, adopt emergency rules pursuant to ss.
237 120.536(1) and 120.54, Florida Statutes, to administer the
238 application process for the 2017 calendar year. This subsection
239 is repealed on August 30, 2018.

240 (11) The Department of Revenue may adopt rules to
241 administer this section.

242 Section 4. (1) Notwithstanding the provisions of ss.
243 196.011 and 196.102, Florida Statutes, the deadline for a first
244 responder to file an application with the property appraiser for
245 an exemption under s. 196.102, Florida Statutes, for the 2017
246 tax year is August 1, 2017. The property appraiser may grant an
247 application for an exemption that is filed untimely if:

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

249 (b) The applicant produces sufficient evidence, as
250 determined by the property appraiser, which demonstrates that
251 the applicant was unable to apply for the exemption in a timely
252 manner or otherwise demonstrates extenuating circumstances that
253 warrant granting the exemption.

254 (2) If the property appraiser denies an application under
255 subsection (1), the applicant may file a petition with the value
256 adjustment board as set forth in s. 194.011(3), Florida
257 Statutes. The petition must be filed on or before the 25th day
258 after the mailing by the property appraiser during the 2017
259 calendar year of the notice required under s. 194.011(1),
260 Florida Statutes. Notwithstanding s. 194.013, Florida Statutes,
261 the eligible first responder is not required to pay a filing fee
262 for such petition. Upon review of the petition, the value
263 adjustment board shall grant the exemption if it determines the
264 applicant is qualified and has demonstrated the existence of

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265 extenuating circumstances warranting the exemption.

266 Section 5. This act operates prospectively to the 2017 tax
267 roll and does not provide a basis for relief from an assessment
268 of taxes not paid or create a right to a refund of taxes paid
269 before January 1, 2017.

270 Section 6. This act shall take effect July 1, 2017.