

By the Committee on Governmental Oversight and Accountability;  
and Senator Baxley

585-02133A-17

2017764c1

1 A bill to be entitled  
2 An act relating to ad valorem taxation; amending s.  
3 196.011, F.S.; specifying the information to be  
4 included in an application for certain tax exemptions;  
5 creating s. 196.102, F.S.; providing definitions;  
6 providing an exemption from ad valorem taxation for  
7 certain first responders under specified conditions;  
8 providing an exemption from ad valorem taxation for  
9 certain surviving spouses of first responders who have  
10 died; specifying the documentation required to receive  
11 the exemption; granting rulemaking authority;  
12 specifying procedures for receiving a tax exemption  
13 for 2017; specifying procedures for denials of tax  
14 exemptions; providing applicability; providing an  
15 effective date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

18  
19 Section 1. Paragraph (b) of subsection (1) of section  
20 196.011, Florida Statutes, is amended to read:

21 196.011 Annual application required for exemption.—

22 (1)

23 (b) The form to apply for an exemption under s. 196.031, s.  
24 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s.  
25 196.202 must include a space for the applicant to list the  
26 social security number of the applicant and of the applicant's  
27 spouse, if any. If an applicant files a timely and otherwise  
28 complete application, and omits the required social security  
29 numbers, the application is incomplete. In that event, the

585-02133A-17

2017764c1

30 property appraiser shall contact the applicant, who may refile a  
31 complete application by April 1. Failure to file a complete  
32 application by that date constitutes a waiver of the exemption  
33 privilege for that year, except as provided in subsection (7) or  
34 subsection (8).

35 Section 2. Section 196.102, Florida Statutes, is created to  
36 read:

37 196.102 Exemption for certain totally and permanently  
38 disabled first responders and their surviving spouses.-

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

41 (a) "Disabled" means a physical or cognitive impairment  
42 that constitutes or results in a substantial impediment to  
43 employment as a first responder. The term does not include a  
44 chronic condition or chronic disease, unless the injury  
45 sustained in the line of duty was the sole cause of the chronic  
46 condition or chronic disease.

47 (b) "First responder" means a law enforcement officer or  
48 correctional officer as defined in s. 943.10, a firefighter as  
49 defined in s. 633.102, or an emergency medical technician or  
50 paramedic as defined in s. 401.23 who is a full-time paid  
51 employee, part-time paid employee, or unpaid volunteer.

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

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

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

57 2. While performing an activity relating to fire  
58 suppression and prevention;

585-02133A-17

2017764c1

59       3. While responding to a hazardous material emergency;

60       4. While performing rescue activity;

61       5. While providing emergency medical services;

62       6. While performing disaster relief activity;

63       7. While otherwise engaging in emergency response activity;

64       or

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

68       (2) Any real estate that is owned and used as a homestead  
69 by a person who is totally and permanently disabled as a result  
70 of an injury or injuries sustained in the line of duty while  
71 serving as a first responder is exempt from taxation if the  
72 first responder is a permanent resident of this state on January  
73 1 of the tax year for which the exemption is being claimed.

74       (3) The following documents, if provided to the property  
75 appraiser of the county where the property is located, serve as  
76 prima facie evidence that the first responder is entitled to the  
77 exemption:

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

82       (b) A certificate from the organization that employed the  
83 first responder at the time that the injury or injuries  
84 occurred. The employer certificate must contain, at a minimum,  
85 the information identified in subsection (8). The employer  
86 certificate shall be supplemented with extant documentation of  
87 the incident or event that caused the injury, such as an

585-02133A-17

2017764c1

88 accident or incident report. The first responder may deliver the  
89 original employer certificate to the property appraiser's office  
90 or the first responder's employer may directly transmit the  
91 employer certificate to the applicable property appraiser.

92  
93 Total and permanent disability that results from a cardiac event  
94 does not qualify for the exemption provided in this section  
95 unless the cardiac event occurs no later than 24 hours after the  
96 first responder performed nonroutine stressful or strenuous  
97 physical activity in the line of duty and the first responder  
98 provides the employer with competent medical evidence showing  
99 that:

100 1. The nonroutine stressful or strenuous activity directly  
101 and proximately caused the cardiac event that gave rise to the  
102 first responder's total and permanent disability; and

103 2. The cardiac event was not caused by preexisting vascular  
104 disease.

105 (4) (a) Any real estate owned and used as a homestead by the  
106 surviving spouse of a first responder who died but who had been  
107 receiving a tax exemption under subsection (2), is exempt from  
108 taxation.

109 (b) The tax exemption provided in paragraph (a) applies as  
110 long as the surviving spouse holds the legal or beneficial title  
111 to the homestead, permanently resides thereon as specified in s.  
112 196.031, and does not remarry. If the surviving spouse sells the  
113 property, an exemption not to exceed the amount granted under  
114 the most recent ad valorem tax roll may be transferred to the  
115 new residence if it is used as the surviving spouse's primary  
116 residence and he or she does not remarry.

585-02133A-17

2017764c1

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

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

128 (7) The physician's certification shall read as follows:  
 129

130 PHYSICIAN'S CERTIFICATION OF  
 131 TOTAL AND PERMANENT DISABILITY  
 132

133 I, ... (name of physician) ..., a physician licensed pursuant to  
 134 chapter 458 or chapter 459, Florida Statutes, hereby certify  
 135 that Mr.....Mrs.....Miss.... Ms..... (applicant name and  
 136 social security number) ..., is totally and permanently disabled,  
 137 due to the following mental or physical condition(s):  
 138

139 It is my professional belief that the above-named condition(s)  
 140 render Mr.....Mrs.....Miss.... Ms..... (applicant name) ...  
 141 totally and permanently disabled, and that the foregoing  
 142 statements are true, correct, and complete to the best of my  
 143 knowledge and professional belief.  
 144

145 Signature....

585-02133A-17

2017764c1

146 Address...(print)...

147 Date....

148 Florida Board of Medicine or Osteopathic Medicine license number

149 Issued on.....

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

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

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

155 (c) A description of the incident that caused the injury or  
156 injuries.

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

159 1. Directly and proximately caused by service in the line  
160 of duty.

161 2. Without willful negligence on the part of the first  
162 responder.

163 3. The sole cause of the first responder's total and  
164 permanent disability.

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

170 (10) The Department of Revenue may, and all conditions are  
171 deemed to be met to, adopt emergency rules pursuant to ss.  
172 120.536(1) and 120.54 to administer the application process for  
173 the 2017 calendar year. This subsection is repealed on August  
174 30, 2018.

585-02133A-17

2017764c1

175 (11) The Department of Revenue may adopt rules to  
176 administer this section.

177 (12) Notwithstanding the provisions of ss. 196.011 and  
178 196.102, the deadline for a first responder to file an  
179 application with the property appraiser for an exemption under  
180 s. 196.102 for the 2017 tax year is August 1, 2017. The property  
181 appraiser may grant an application for an exemption that is  
182 filed untimely if:

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

184 (b) The applicant produces sufficient evidence, as  
185 determined by the property appraiser, which demonstrates that  
186 the applicant was unable to apply for the exemption in a timely  
187 manner or otherwise demonstrates extenuating circumstances that  
188 warrant granting the exemption.

189 (13) If the property appraiser denies an application under  
190 subsection (12), the deadline to serve notice setting forth the  
191 grounds for denial as provided in s. 196.011(6) (a) is extended  
192 to 30 days after the date on which the application for exemption  
193 is submitted. A denied applicant may file a petition with the  
194 value adjustment board as set forth in s. 194.011(3). The  
195 petition must be filed on or before the 25th day after the  
196 mailing by the property appraiser during the 2017 calendar year  
197 of the notice required under s. 194.011(1). Notwithstanding s.  
198 194.013, the eligible first responder is not required to pay a  
199 filing fee for such petition. Upon review of the petition, the  
200 value adjustment board shall grant the exemption if it  
201 determines the applicant is qualified and has demonstrated the  
202 existence of extenuating circumstances warranting the exemption.

203 Section 3. This act operates prospectively to the 2017 tax

585-02133A-17

2017764c1

204 roll and does not provide a basis for relief from an assessment  
205 of taxes not paid or create a right to a refund of taxes paid  
206 before January 1, 2017.

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