

**By** the Committees on Community Affairs; and Governmental Oversight and Accountability; and Senator Baxley

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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; providing a criminal penalty for  
12      knowingly or willingly giving false information for a  
13      certain purpose; granting rulemaking authority;  
14      specifying a deadline for applying for the exemption;  
15      authorizing property appraisers, under certain  
16      circumstances, to grant exemptions for untimely filed  
17      applications; providing procedures and requirements  
18      for petitioning value adjustment boards regarding  
19      denied exemptions; providing retroactive  
20      applicability; providing construction; providing an  
21      effective date.

22  
23   Be It Enacted by the Legislature of the State of Florida:

24  
25           Section 1. Paragraph (b) of subsection (1) of section  
26   196.011, Florida Statutes, is amended to read:

27           196.011 Annual application required for exemption.—

28           (1)

29           (b) The form to apply for an exemption under s. 196.031, s.

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30 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s.  
31 196.202 must include a space for the applicant to list the  
32 social security number of the applicant and of the applicant's  
33 spouse, if any. If an applicant files a timely and otherwise  
34 complete application, and omits the required social security  
35 numbers, the application is incomplete. In that event, the  
36 property appraiser shall contact the applicant, who may refile a  
37 complete application by April 1. Failure to file a complete  
38 application by that date constitutes a waiver of the exemption  
39 privilege for that year, except as provided in subsection (7) or  
40 subsection (8).

41 Section 2. Section 196.102, Florida Statutes, is created to  
42 read:

43 196.102 Exemption for certain totally and permanently  
44 disabled first responders and their surviving spouses.-

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

47 (a) "Disabled" means a physical or cognitive impairment  
48 that constitutes or results in a substantial impediment to  
49 employment as a first responder. The term does not include a  
50 chronic condition or chronic disease, unless the injury  
51 sustained in the line of duty was the sole cause of the chronic  
52 condition or chronic disease.

53 (b) "First responder" means a law enforcement officer or  
54 correctional officer as defined in s. 943.10, a firefighter as  
55 defined in s. 633.102, or an emergency medical technician or  
56 paramedic as defined in s. 401.23 who is a full-time paid  
57 employee, part-time paid employee, or unpaid volunteer.

58 (c) "Cardiac event" means a heart attack, stroke or

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59 vascular rupture.

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

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

63 2. While performing an activity relating to fire  
64 suppression and prevention;

65 3. While responding to a hazardous material emergency;

66 4. While performing rescue activity;

67 5. While providing emergency medical services;

68 6. While performing disaster relief activity;

69 7. While otherwise engaging in emergency response activity;

70 or

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

74 (2) Any real estate that is owned and used as a homestead  
75 by a person who is totally and permanently disabled as a result  
76 of an injury or injuries sustained in the line of duty while  
77 serving as a first responder is exempt from taxation if the  
78 first responder is a permanent resident of this state on January  
79 1 of the tax year for which the exemption is being claimed.

80 (3) The following documents, if provided to the property  
81 appraiser of the county where the property is located, serve as  
82 prima facie evidence that the first responder is entitled to the  
83 exemption:

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

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88       (b) A certificate from the organization that employed the  
89 first responder at the time that the injury or injuries  
90 occurred. The employer certificate must contain, at a minimum,  
91 the information identified in subsection (8). The employer  
92 certificate shall be supplemented with extant documentation of  
93 the incident or event that caused the injury, such as an  
94 accident or incident report. The first responder may deliver the  
95 original employer certificate to the property appraiser's office  
96 or the first responder's employer may directly transmit the  
97 employer certificate to the applicable property appraiser.

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

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

109       2. The cardiac event was not caused by preexisting vascular  
110 disease.

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

115       (b) The tax exemption provided in paragraph (a) applies as  
116 long as the surviving spouse holds the legal or beneficial title

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117 to the homestead, permanently resides thereon as specified in s.  
 118 196.031, and does not remarry. If the surviving spouse sells the  
 119 property, an exemption not to exceed the amount granted under  
 120 the most recent ad valorem tax roll may be transferred to the  
 121 new residence if it is used as the surviving spouse's primary  
 122 residence and he or she does not remarry.

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

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

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

135  
 136 PHYSICIAN'S CERTIFICATION OF  
 137 TOTAL AND PERMANENT DISABILITY  
 138

139 I,...(name of physician)..., a physician licensed pursuant to  
 140 chapter 458 or chapter 459, Florida Statutes, hereby certify  
 141 that Mr.....Mrs.....Miss.... Ms.....(applicant name and  
 142 social security number)..., is totally and permanently disabled,  
 143 due to the following mental or physical condition(s):

144  
 145 ...(Physical or cognitive impairment that constitutes or results

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146 in a substantial impediment to employment as a first  
 147 responder)...  
 148 ...(Chronic condition or chronic disease solely caused by an  
 149 injury sustained in the line of duty as a first responder)...

151 It is my professional belief that the above-named condition(s)  
 152 render Mr.....Mrs.....Miss.... Ms.....(applicant name)...  
 153 totally and permanently disabled, and that the foregoing  
 154 statements are true, correct, and complete to the best of my  
 155 knowledge and professional belief.

156  
 157 Signature....

158 Address...(print)...

159 Date....

160 Florida Board of Medicine or Osteopathic Medicine license number

161 Issued on.....

162  
 163 NOTICE TO TAXPAYER: Each Florida resident applying for an  
 164 exemption due to a disability that occurred in the line of duty  
 165 while serving as a first responder must present to the county  
 166 property appraiser a copy of this form and a letter from the  
 167 employer for whom the first responder worked at the time of the  
 168 injury, as required by section 196.102(8), Florida Statutes.  
 169 Each form is to be completed by a licensed Florida physician.

170  
 171 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida  
 172 Statutes, provides that any person who knowingly and willingly  
 173 gives false information for the purpose of claiming homestead  
 174 exemption commits a misdemeanor of the first degree, punishable

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175 by a term of imprisonment not exceeding 1 year or a fine not  
176 exceeding \$5,000, or both.

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

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

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

182 (c) A description of the incident that caused the injury or  
183 injuries.

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

186 1. Directly and proximately caused by service in the line  
187 of duty.

188 2. Without willful negligence on the part of the first  
189 responder.

190 3. The sole cause of the first responder's total and  
191 permanent disability.

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

197 (10) The Department of Revenue may, and all conditions are  
198 deemed to be met to, adopt emergency rules pursuant to ss.  
199 120.536(1) and 120.54 to administer the application process for  
200 the 2017 calendar year. This subsection is repealed on August  
201 30, 2018.

202 (11) The Department of Revenue may adopt rules to  
203 administer this section.

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204 (12) Notwithstanding s. 196.011 and this section, the  
205 deadline for a first responder to file an application with the  
206 property appraiser for an exemption under this section for the  
207 2017 tax year is August 1, 2017.

208 (13) If an application is not timely filed under subsection  
209 (12), a property appraiser may grant the exemption if:

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

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

215 (c) The applicant produces sufficient evidence, as  
216 determined by the property appraiser, which demonstrates that  
217 the applicant was unable to apply for the exemption in a timely  
218 manner or otherwise demonstrates extenuating circumstances that  
219 warrant granting the exemption.

220 (14) If the property appraiser denies an exemption under  
221 subsection (12) or subsection (13), the applicant may file,  
222 pursuant to s. 194.011(3), a petition with the value adjustment  
223 board requesting the exemption be granted. Notwithstanding s.  
224 194.013, the eligible first responder is not required to pay a  
225 filing fee for such petition filed on or before December 31,  
226 2017. Upon review of the petition, the value adjustment board  
227 shall grant the exemption if it determines the applicant is  
228 qualified and has demonstrated the existence of extenuating  
229 circumstances warranting the exemption.

230 Section 3. This act operates retroactively to the 2017 tax  
231 roll and does not provide a basis for relief from an assessment  
232 of taxes not paid or create a right to a refund of taxes paid



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233 before January 1, 2017.

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