

**By** the Committees on Appropriations; 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 an ad valorem tax exemption for  
3       first responders; amending s. 196.011, F.S.;  
4       specifying the information to be included in an  
5       application for certain tax exemptions; creating s.  
6       196.102, F.S.; providing definitions; providing an  
7       exemption from ad valorem taxation for certain first  
8       responders under specified conditions; providing  
9       procedures for applying for the exemption; specifying  
10      requirements for documents that serve as prima facie  
11      evidence of entitlement to the exemption; providing  
12      that total and permanent disabilities resulting from  
13      cardiac events do not qualify for the exemption except  
14      when certain conditions are met; providing that  
15      applicants have a continuing duty to notify property  
16      appraisers of certain changes; providing that the  
17      exemption carries over to the benefit of surviving  
18      spouses under certain circumstances; providing  
19      requirements relating to the date of granting an  
20      exemption and the refund of excess taxes; providing a  
21      criminal penalty for knowingly or willfully giving  
22      false information to claim the exemption; specifying a  
23      deadline and procedures for applying for the exemption  
24      for the 2017 tax year; specifying procedures for  
25      petitioning a denial with the value adjustment board;  
26      authorizing the Department of Revenue to adopt  
27      emergency rules; providing retroactive operation;  
28      providing an effective date.  
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30 Be It Enacted by the Legislature of the State of Florida:

31  
32 Section 1. Paragraph (b) of subsection (1) of section  
33 196.011, Florida Statutes, is amended to read:

34 196.011 Annual application required for exemption.—

35 (1)

36 (b) The form to apply for an exemption under s. 196.031, s.  
37 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s.  
38 196.202 must include a space for the applicant to list the  
39 social security number of the applicant and of the applicant's  
40 spouse, if any. If an applicant files a timely and otherwise  
41 complete application, and omits the required social security  
42 numbers, the application is incomplete. In that event, the  
43 property appraiser shall contact the applicant, who may refile a  
44 complete application by April 1. Failure to file a complete  
45 application by that date constitutes a waiver of the exemption  
46 privilege for that year, except as provided in subsection (7) or  
47 subsection (8).

48 Section 2. Section 196.102, Florida Statutes, is created to  
49 read:

50 196.102 Exemption for certain totally and permanently  
51 disabled first responders.—

52 (1) As used in this section, the term:

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

55 (b) "First responder" has the same meaning as in s.  
56 196.081.

57 (c) "In the line of duty" has the same meaning as in s.  
58 196.081.

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59 (d) "Total and permanent disability" means an impairment of  
60 the mind or body which renders a first responder unable to  
61 engage in a substantial gainful occupation and which is  
62 reasonably certain to continue throughout his or her life.

63 (2) Any real estate that is owned and used as a homestead  
64 by a person who has a total and permanent disability as a result  
65 of an injury or injuries sustained in the line of duty while  
66 serving as a first responder in this state or during an  
67 operation in another state or country authorized by this state  
68 or by a political subdivision of this state is exempt from  
69 taxation, if the first responder is a permanent resident of this  
70 state on January 1 of the year for which the exemption is being  
71 claimed.

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

76 (4) An applicant may qualify for the exemption under this  
77 section by providing the employer certificate described in  
78 paragraph (5)(b) and satisfying the requirements for the totally  
79 and permanently disabled exemption in s. 196.101; however, for  
80 purposes of this section, the applicant is not required to  
81 satisfy the gross income requirement in s. 196.101(4)(a).

82 (5) An applicant may qualify for the exemption under this  
83 section by providing all of the following documents to the  
84 property appraiser, which serve as prima facie evidence that the  
85 person is entitled to the exemption:

86 (a) Documentation from the Social Security Administration  
87 stating that the applicant is totally and permanently disabled.

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88 The documentation must be provided to the property appraiser  
89 within 3 months after issuance. An applicant who is not eligible  
90 to receive a medical status determination from the Social  
91 Security Administration due to his or her ineligibility for  
92 Social Security benefits or Medicare benefits may provide  
93 documentation from the Social Security Administration stating  
94 that the applicant is not eligible to receive a medical status  
95 determination from the Social Security Administration, and  
96 provide physician certifications as required by paragraph (c)  
97 from two professionally unrelated physicians, rather than the  
98 one certification required by that paragraph.

99 (b)1. A certificate from the organization that employed the  
100 applicant as a first responder or supervised the applicant as a  
101 volunteer first responder at the time that the injury or  
102 injuries occurred. The employer certificate must contain, at a  
103 minimum:

104 a. The title of the person signing the certificate;  
105 b. The name and address of the employing entity;  
106 c. A description of the incident that caused the injury or  
107 injuries;  
108 d. The date and location of the incident; and  
109 e. A statement that the first responder's injury or  
110 injuries were:

111 (I) Directly and proximately caused by service in the line  
112 of duty.

113 (II) Without willful negligence on the part of the first  
114 responder.

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

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

120 3. The employer certificate must be supplemented with  
 121 extant documentation of the incident or event that caused the  
 122 injury, such as an accident or incident report. The applicant  
 123 may deliver the original employer certificate to the property  
 124 appraiser's office or the employer may directly transmit the  
 125 employer certificate to the applicable property appraiser.

126 (c) A certificate from a physician licensed in this state  
 127 under chapter 458 or chapter 459 which certifies that the  
 128 applicant has a total and permanent disability and that such  
 129 disability renders the applicant unable to engage in any  
 130 substantial gainful occupation due to an impairment of the mind  
 131 or body, which condition is reasonably certain to continue  
 132 throughout the life of the applicant. The physician certificate  
 133 shall read as follows:

134  
 135 FIRST RESPONDER'S  
 136 PHYSICIAN CERTIFICATE 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 an impairment of the mind or body, and such impairment  
 144 renders him or her unable to engage in any substantial gainful  
 145 occupation, which condition is reasonably certain to continue

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146 throughout his or her life. Mr.....Mrs.....Miss....  
 147 Ms.....(applicant name)... has the following mental or  
 148 physical condition(s):

149  
 150 It is my professional belief that within a degree of medical  
 151 certainty, the above-named condition(s) render  
 152 Mr.....Mrs.....Miss.... Ms.....(applicant name)... totally  
 153 and permanently disabled and that the foregoing statements are  
 154 true, correct, and complete to the best of my knowledge and  
 155 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 total and permanent disability that occurred  
 165 in the line of duty while serving as a first responder must  
 166 present to the county property appraiser the required physician  
 167 certificate(s), the required documentation from the Social  
 168 Security Administration, and a certificate from the employer for  
 169 whom the applicant worked as a first responder at the time of  
 170 the injury or injuries, as required by section 196.102(5),  
 171 Florida Statutes. This form is to be completed by a licensed  
 172 Florida physician.

173  
174 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida

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175 Statutes, provides that any person who knowingly and willingly  
176 gives false information for the purpose of claiming the  
177 homestead exemption for totally and permanently disabled first  
178 responders commits a misdemeanor of the first degree, punishable  
179 by a term of imprisonment not exceeding 1 year or a fine not  
180 exceeding \$5,000, or both.

181 (6) A total and permanent disability that results from a  
182 cardiac event does not qualify for the exemption provided in  
183 this section unless the cardiac event occurs no later than 24  
184 hours after the first responder performed nonroutine stressful  
185 or strenuous physical activity in the line of duty and the first  
186 responder provides the employer with a certificate from the  
187 first responder's treating cardiologist for the cardiac event  
188 and pertinent supporting documentation showing that:

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

192 (b) The cardiac event was not caused by a preexisting  
193 vascular disease.

194 (7) An applicant who is granted the exemption under this  
195 section has a continuing duty to notify the property appraiser  
196 of any changes in his or her status with the Social Security  
197 Administration or in employment or other relevant changes in  
198 circumstances which affect his or her qualification for the  
199 exemption.

200 (8) The tax exemption carries over to the benefit of the  
201 surviving spouse as long as the surviving spouse holds the legal  
202 or beneficial title to the homestead, permanently resides  
203 thereon as specified in s. 196.031, and does not remarry. If the

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204 surviving spouse sells the property, an exemption not to exceed  
205 the amount granted under the most recent ad valorem tax roll may  
206 be transferred to the new residence if it is used as the  
207 surviving spouse's primary residence and he or she does not  
208 remarry.

209 (9) An applicant may apply for the exemption before  
210 producing the necessary documentation described in subsection  
211 (4) or subsection (5). Upon receipt of the documentation, the  
212 exemption must be granted as of the date of the original  
213 application and the excess taxes paid must be refunded. Any  
214 refund of excess taxes paid must be limited to those paid during  
215 the 4-year period of limitation set forth in s. 197.182(1)(e).

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

221 (11) Notwithstanding s. 196.011 and this section, the  
222 deadline for a first responder to file an application with the  
223 property appraiser for an exemption under this section for the  
224 2017 tax year is August 1, 2017.

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

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

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

232 (c) The applicant produces sufficient evidence, as



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233 determined by the property appraiser, which demonstrates that  
234 the applicant was unable to apply for the exemption in a timely  
235 manner or otherwise demonstrates extenuating circumstances that  
236 warrant granting the exemption.

237 (13) If the property appraiser denies an exemption under  
238 subsection (11) or subsection (12), the applicant may file,  
239 pursuant to s. 194.011(3), a petition with the value adjustment  
240 board requesting that the exemption be granted. Notwithstanding  
241 s. 194.013, the eligible first responder is not required to pay  
242 a filing fee for such petition filed on or before December 31,  
243 2017. Upon review of the petition, the value adjustment board  
244 shall grant the exemption if it determines the applicant is  
245 qualified and has demonstrated the existence of extenuating  
246 circumstances warranting the exemption.

247 (14) The Department of Revenue may, and all conditions are  
248 deemed to be met to, adopt emergency rules pursuant to ss.  
249 120.536(1) and 120.54 to administer the application process for  
250 the 2017 calendar year. This subsection expires August 30, 2018.

251 Section 3. This act operates retroactively to January 1,  
252 2017.

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