

1                                   A bill to be entitled  
 2           An act relating to homestead exemptions for totally  
 3           and permanently disabled first responders; amending s.  
 4           196.102, F.S.; removing a limitation requiring  
 5           disabilities caused by cardiac events to meet certain  
 6           requirements; removing obsolete provisions; providing  
 7           an effective date.

8

9   Be It Enacted by the Legislature of the State of Florida:

10

11           Section 1. Paragraphs (b) through (d) of subsection (1) of  
 12           section 196.102, Florida Statutes, are redesignated as  
 13           paragraphs (a) through (c), respectively, subsections (7)  
 14           through (10) are renumbered as subsections (6) through (9),  
 15           respectively, and present paragraph (a) of subsection (1),  
 16           paragraphs (b) and (c) of subsection (5), and present  
 17           subsections (6), (11), (12), and (13) of that section are  
 18           amended to read:

19           196.102 Exemption for certain totally and permanently  
 20           disabled first responders; surviving spouse carryover.—

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

22           ~~(a) "Cardiac event" means a heart attack, stroke, or~~  
 23           ~~vascular rupture.~~

24           (5) An applicant may qualify for the exemption under this  
 25           section by providing all of the following documents to the

26 county property appraiser, which serve as prima facie evidence  
 27 that the person is entitled to the exemption:

28 (b)1. A certificate from the organization that employed  
 29 the applicant as a first responder or supervised the applicant  
 30 as a volunteer first responder at the time that the injury or  
 31 injuries occurred. The employer certificate must contain, at a  
 32 minimum:

- 33 a. The title of the person signing the certificate;
- 34 b. The name and address of the employing entity;
- 35 c. A description of the incident that caused the injury or  
 36 injuries;
- 37 d. The date and location of the incident; and
- 38 e. A statement that the first responder's injury or  
 39 injuries were:

40 (I) Directly and proximately caused by service in the line  
 41 of duty.

42 (II) Without willful negligence on the part of the first  
 43 responder.

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

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

49 2.3. The employer certificate must be supplemented with  
 50 extant documentation of the incident or event that caused the

51 injury, such as an accident or incident report. The applicant  
 52 may deliver the original employer certificate to the property  
 53 appraiser's office, or the employer may directly transmit the  
 54 employer certificate to the applicable property appraiser.

55 (c) A certificate from a physician licensed in this state  
 56 under chapter 458 or chapter 459 which certifies that the  
 57 applicant has a total and permanent disability and that such  
 58 disability renders the applicant unable to engage in any  
 59 substantial gainful occupation due to an impairment of the mind  
 60 or body, which condition is reasonably certain to continue  
 61 throughout the life of the applicant. The physician certificate  
 62 shall read as follows:

63 FIRST RESPONDER'S  
 64 PHYSICIAN CERTIFICATE OF  
 65 TOTAL AND PERMANENT DISABILITY

66 I, ...(name of physician)..., a physician licensed pursuant to  
 67 chapter 458 or chapter 459, Florida Statutes, hereby certify  
 68 that Mr. .... Mrs. .... Miss .... Ms. .... ...(applicant name  
 69 and social security number)..., is totally and permanently  
 70 disabled due to an impairment of the mind or body, and such  
 71 impairment renders him or her unable to engage in any  
 72 substantial gainful occupation, which condition is reasonably  
 73 certain to continue throughout his or her life. Mr. .... Mrs.  
 74 .... Miss .... Ms. .... ...(applicant name)... has the  
 75 following mental or physical condition(s):

76 | It is my professional belief that within a reasonable degree of  
 77 | medical certainty, the above-named condition(s) render Mr. ....  
 78 | Mrs. .... Miss .... Ms. .... ... (applicant name)... totally and  
 79 | permanently disabled and that the foregoing statements are true,  
 80 | correct, and complete to the best of my knowledge and  
 81 | professional belief.

82 | Signature .....

83 | Address (print) .....

84 | Date .....

85 | Florida Board of Medicine or Osteopathic Medicine license number

86 |

87 | Issued on .....

88 | NOTICE TO TAXPAYER: Each Florida resident applying for an  
 89 | exemption due to a total and permanent disability that occurred  
 90 | in the line of duty while serving as a first responder must  
 91 | present to the county property appraiser the required physician  
 92 | certificate(s), the required documentation from the Social  
 93 | Security Administration, and a certificate from the employer for  
 94 | whom the applicant worked as a first responder at the time of  
 95 | the injury or injuries, as required by section 196.102(5),  
 96 | Florida Statutes. This form is to be completed by a licensed  
 97 | Florida physician.

98 | NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(9)  
 99 | ~~196.102(10)~~, Florida Statutes, provides that any person who  
 100 | knowingly and willingly gives false information for the purpose

101 of claiming the homestead exemption for totally and permanently  
102 disabled first responders commits a misdemeanor of the first  
103 degree, punishable by a term of imprisonment not exceeding 1  
104 year or a fine not exceeding \$5,000, or both.

105 ~~(6) A total and permanent disability that results from a~~  
106 ~~cardiac event does not qualify for the exemption provided in~~  
107 ~~this section unless the cardiac event occurs no later than 24~~  
108 ~~hours after the first responder performed nonroutine stressful~~  
109 ~~or strenuous physical activity in the line of duty and the first~~  
110 ~~responder provides the employer with a certificate from the~~  
111 ~~first responder's treating cardiologist for the cardiac event~~  
112 ~~along with any pertinent supporting documentation, stating,~~  
113 ~~within a reasonable degree of medical certainty, that:~~

114 ~~(a) The nonroutine stressful or strenuous activity~~  
115 ~~directly and proximately caused the cardiac event that gave rise~~  
116 ~~to the total and permanent disability; and~~

117 ~~(b) The cardiac event was not caused by a preexisting~~  
118 ~~vascular disease.~~

119 ~~(11) Notwithstanding s. 196.011 and this section, the~~  
120 ~~deadline for a first responder to file an application with the~~  
121 ~~property appraiser for an exemption under this section for the~~  
122 ~~2017 tax year is August 1, 2017.~~

123 ~~(12) If an application is not timely filed under~~  
124 ~~subsection (11), a property appraiser may grant the exemption~~  
125 ~~if:~~

126       ~~(a) The applicant files an application for the exemption~~  
 127 ~~on or before the 25th day after the mailing of the notice~~  
 128 ~~required under s. 194.011(1) by the property appraiser during~~  
 129 ~~the 2017 calendar year;~~

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

131       ~~(c) The applicant produces sufficient evidence, as~~  
 132 ~~determined by the property appraiser, which demonstrates that~~  
 133 ~~the applicant was unable to apply for the exemption in a timely~~  
 134 ~~manner or otherwise demonstrates extenuating circumstances that~~  
 135 ~~warrant granting the exemption.~~

136       ~~(13) If the property appraiser denies an exemption under~~  
 137 ~~subsection (11) or subsection (12), the applicant may file,~~  
 138 ~~pursuant to s. 194.011(3), a petition with the value adjustment~~  
 139 ~~board requesting that the exemption be granted. Notwithstanding~~  
 140 ~~s. 194.013, the eligible first responder is not required to pay~~  
 141 ~~a filing fee for such petition filed on or before December 31,~~  
 142 ~~2017. Upon review of the petition, the value adjustment board~~  
 143 ~~shall grant the exemption if it determines the applicant is~~  
 144 ~~qualified and has demonstrated the existence of extenuating~~  
 145 ~~circumstances warranting the exemption.~~

146       Section 2. This act shall take effect July 1, 2024.