

CHAPTER 2017-105

Committee Substitute for Committee Substitute for House Bill No. 455

An act relating to tax exemptions for first responders and surviving spouses; amending s. 196.011, F.S.; specifying the information to be included in an application for certain tax exemptions; creating s. 196.102, F.S.; providing definitions; providing an exemption from ad valorem taxation for certain first responders under specified conditions; providing procedures for applying for the exemption; specifying requirements for documents that serve as prima facie evidence of entitlement to the exemption; providing that total and permanent disabilities resulting from cardiac events do not qualify for the exemption except when certain conditions are met; providing that applicants have a continuing duty to notify property appraisers of certain changes; providing that the exemption carries over to the benefit of surviving spouses under certain circumstances; providing requirements relating to the date of granting an exemption and the refund of excess taxes; providing a criminal penalty for knowingly or willfully giving false information to claim the exemption; specifying a deadline and procedures for applying for the exemption for the 2017 tax year; specifying procedures for petitioning a denial with the value adjustment board; authorizing the Department of Revenue to adopt emergency rules; providing retroactive applicability; providing an effective date.

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

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

196.011 Annual application required for exemption.—

(1)

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

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

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

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

(a) “Cardiac event” means a heart attack, stroke, or vascular rupture.

(b) “First responder” has the same meaning as in s. 196.081.

(c) “In the line of duty” has the same meaning as in s. 196.081.

(d) “Total and permanent disability” means an impairment of the mind or body that renders a first responder unable to engage in any substantial gainful occupation and that is reasonably certain to continue throughout his or her life.

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

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

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

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

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

(b)1. A certificate from the organization that employed the applicant as a first responder or supervised the applicant as a volunteer first responder at

the time that the injury or injuries occurred. The employer certificate must contain, at a minimum:

- a. The title of the person signing the certificate;
- b. The name and address of the employing entity;
- c. A description of the incident that caused the injury or injuries;
- d. The date and location of the incident; and
- e. A statement that the first responder's injury or injuries were:
 - (I) Directly and proximately caused by service in the line of duty.
 - (II) Without willful negligence on the part of the first responder.
 - (III) The sole cause of the first responder's total and permanent disability.

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

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

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

FIRST RESPONDER'S
PHYSICIAN CERTIFICATE OF
TOTAL AND PERMANENT DISABILITY

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

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

Signature

Address ...(print)...

Date

Florida Board of Medicine or Osteopathic Medicine license number

Issued on

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

NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida Statutes, provides that any person who knowingly and willingly gives false information for the purpose of claiming the homestead exemption for totally and permanently disabled first responders commits a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000, or both.

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

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

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

(7) An applicant who is granted the exemption under this section has a continuing duty to notify the property appraiser of any changes in his or her

status with the Social Security Administration or in employment or other relevant changes in circumstances which affect his or her qualification for the exemption.

(8) The tax exemption carries over to the benefit of the surviving spouse as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.

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

(10) A person who knowingly or willfully gives false information for the purpose of claiming the exemption provided in this section commits a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine of not more than \$5,000, or both.

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

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

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

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

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

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

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

Section 3. This act shall take effect upon becoming a law and shall operate retroactively to January 1, 2017.

Approved by the Governor June 14, 2017.

Filed in Office Secretary of State June 14, 2017.