

Overview

Tax exemptions for first responders and surviving spouses; amending s. 196.011, F.S., creating s. 196.102, F.S. which:

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



Citrus County Property Appraiser

Inverness Courthouse ANNEX

210 N Apopka Ave, Suite 200
Inverness FL 34450
Phone: 352-341-6600 Fax: 352-341-6660



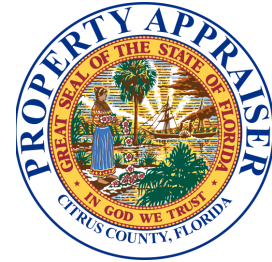
Citrus County Property Appraiser

West Citrus Center

1540 N. Meadowcrest Blvd, Suite 400
Crystal River FL 34429
Phone: 352-564 -7130 Fax: 352-564-7131

www.citruspa.org

Citrus County Property Appraiser



Totally & Permanently Disabled

Florida First Responder

Homestead Tax Exemption

Exemption for certain totally and permanently disabled first responders and their surviving spouses.

Creates
Florida Statute 196.102
And Amends
Florida Statute 196.011

First Responders

“First Responder” means a law enforcement officer or correctional officer as defined in F.S. 943.10, a firefighter as defined in F.S. 633.102, or an emergency medical technician or paramedic as defined in F.S. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer.(F.S. 196.081(6)(c).



“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 any 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.”

An applicant may qualify by presenting the following three documents:

1) Total and Permanently Disabled—Total and permanent disability may be provided in two separate methods, both of which are prima facie evidence of disability:

- a. **Satisfying the requirements of section 196.101**, Florida Statutes, which authorizes an exemption for a quadriplegic, paraplegic, hemiplegic, legally blind, or totally and permanently disabled person who must use a wheelchair for mobility. A certificate of such disability from two licensed doctors of this state is required. *The gross income requirement of section 196.101, however, does not apply.*
- b. **Social Security Administration documentation** 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 from two professionally unrelated physicians, rather than the one certification required.

2) Employer Certificate—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 the injury or injuries occurred. The employer’s certificate must contain specific information which may be obtained from our office or from our website at www.citruspa.org.

3) Physician’s Certificate—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 requirements of the physician’s certificate may be obtained from our office or from our website at www.citruspa.org.

Apply by March 1 to the property appraiser’s office. An applicant may apply for the exemption before producing the necessary documentation described. Upon receipt of the documentation, the exemption can be granted as of the date of the original application and the excess taxes paid must be refunded.

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 Florida Statute 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.

The applicant who is granted the exemption 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/her qualification for the exemption.

