

Exemption for Totally and Permanently Disabled First Responders and their Surviving Spouses

Fact Sheet

Florida Statute 196.102

Amendment 3 was approved by the voters in the November 8, 2016, general election. This amendment to the Florida Constitution allows the Legislature to provide ad valorem tax relief on homestead property for a first responder who is totally and permanently disabled due to an injury sustained in the line of duty. This exemption also 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 on the property, and does not remarry.

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

Required Documentation To Qualify:

1) A certificate of total and permanent disability from **two Florida licensed physicians** who are professionally unrelated attesting to the applicant's total and permanent disability. (DR-416 forms enclosed)

OR

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.

2) A certificate from the organization that employed the first responder at the time that the injury or injuries occurred. The **employer certificate** shall be supplemented with documentation of the incident or event that caused the injury, such as an accident or incident report.

The **employer certificate** must contain, at a minimum, the following information:

- The title of the person signing the certificate.
- The name and address of the employing entity.
- A description of the incident which caused the injury or injuries.
- A statement that the first responder's injury or injuries were:
 - Directly and proximately caused by service in the line of duty.
 - Without willful negligence on the part of the first responder.
- The sole cause of the first responder's total and permanent disability.



**Physician's Certification of
Total and Permanent Disability**

Identification Number
(for appraisers use only)

Physician's Name (Please Print)

a physician licensed pursuant to Chapter 458 or Chapter 459, Florida Statutes, hereby
certify Mr., Mrs., Miss, Ms., _____
(Circle one) Patient's Name (Please Print)

Social Security Number _____, is totally and permanently disabled as of

(Social Security Number required under s. 196.101, Florida Statutes.)

January 1, _____, due to the following mental or physical condition(s):

- Quadriplegia Paraplegia Hemiplegia Legal Blindness
- Other total and permanent disability requiring use of a wheelchair for mobility
- Please check here if patient is totally or permanently disabled but does not require a wheelchair for mobility.

It is my professional belief that the above-named condition(s) render this individual totally and permanently disabled and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature _____ Date _____

Address _____
Street City State ZIP

Florida Board of Medical Examiners License No. _____

Date License Issued _____

Notice to Taxpayer: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the United States Department of Veteran Affairs or its predecessor. Each form is to be completed by a licensed Florida physician.

Notice to Taxpayer and Physician: Section 196.131(2), Florida Statutes, provides that any person who shall knowingly and willfully give false information for the purpose of claiming homestead exemption shall be guilty of 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.

NOTE: Disclosure of your social security number is mandatory. It is required by sections 196.011(1) and 196.101(5), Florida Statutes. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers.



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Total and Permanent Disability**

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Physician's Name (Please Print)

a physician licensed pursuant to Chapter 458 or Chapter 459, Florida Statutes, hereby
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Signature _____ Date _____

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First Responder's Employer Certification of Injury

Section 196.102, Florida Statutes

File this form with the county property appraiser.

TO BE COMPLETED BY EMPLOYER OR VOLUNTEER'S SUPERVISOR

Employee Name _____

Job Title _____

Supervisor Name _____

Employing Entity Name _____

Employing Entity Address _____

DESCRIPTION OF INCIDENT (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.)

Location of Incident _____

Date of Incident _____

Incident Details _____

NOTE: A total and permanent disability that results from a cardiac event does not qualify for the exemption 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 non-routine 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.

I certify that the first responder's injury or injuries were directly and proximately caused by service in the line of duty, without willful negligence on the part of the first responder, and are the sole cause of the first responder's total and permanent disability. This statement is true and correct to the best of my knowledge.

Signature (employer/designee)

Title

Date