



## Disabled First Responders

Constitutional Amendment 3 was approved by the voters in the November 8, 2016 general election. This amendment created changes to section 6, article VII, and article XII, of the Florida Constitution to allow the Legislature to provide ad valorem tax relief on homestead property for a first responder who is totally and permanently disabled because of an injury sustained in the line of duty. The deadline to file for 2017 is August 1, 2017.

A Florida first responder who was totally and permanently disabled in the line of duty can qualify to have his/her homesteaded residence exempted from all ad valorem taxes. To qualify for the Total & Permanent Disabled First Responder Exemption, the applicant must:

- **Have applied for and been approved for Homestead exemption**
- **Provide totally and permanently disabled proof**
  - Documentation from the Social Security Administration stating that the applicant is totally and permanently disabled AND one (1) completed Physician's Certificate of Disability
  - An applicant that *cannot* obtain the medical status determination because of ineligibility for social security or medicare benefits must provide documentation to that effect from the Social Security Administration *and two (2)* completed completed Physician's Certificates of Disability from two different Florida licensed physicians that are not related or in the same medical practice
- **Provide In the Line of Duty Proof**
  - An 'Employer Certificate' that must contain (at a minimum):
    - The title of the person signing the certificate;
    - The name and address of the employing entity;
    - A description of the incident that caused the injury or injuries;
    - The date and location of the incident; and
    - 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.
    - It must be supplanted with documentation of the incident or event that caused the injury, such as an accident or incident report.

For injuries caused by *cardiac events*: the certificate must include a statement from the first responder's treating cardiologist for cardiac events that, within a reasonable degree of medical certainty (I) was not caused by a preexisting cardiac vascular disease and (II) the nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the total and permanent disability.