

MACK BUSBEE, CFA
Okaloosa County Property Appraiser

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TOTALLY & PERMANENTLY DISABLED
FIRST RESPONDER EXEMPTION
Florida Statue 196.102

In order to be eligible for this exemption, the first responder must:

- Be a Florida resident and receiving Homestead Exemption
- Have been injured in the line of duty
- Complete an exemption application, in office, by the statutory deadline of March 1st.
- Provide all documentation needed at time of applying.

DOCUMENTATION NEEDED

In order to file, you must come into our office to apply and provide our office with all documents listed below. The statutory filing deadline is March 1st.

1. PROOF OF DISABILITY (must provide ONE of the following)

- 2 First Responder's Physicians Certificates of Total and Permanent Disability - each must be completed by separate, professionally unrelated Florida licensed physicians. The forms are available on our website (www.okaloosapa.com, under the "Downloadable Forms" link on the homepage), or can be picked up in office.
- Documentation from Social Security Administration stating the applicant is disabled (must be provided within 3 months after issuance) **AND** ONE First Responder's Physician Certificate of Total and Permanent Disability signed by a licensed FL doctor.

NOTE: *If an applicant cannot obtain the medical status determination because of ineligibility for social security or Medicare benefits, the applicant must provide documentation to that effect from the Social Security Administration, along with 2 First Responder's Physicians Certifications from 2 unrelated licensed FL physicians (See attached First Responder's Physician Certificate).*

2. EMPLOYER CERTIFICATE / LETTER – This certificate / letter **MUST** contain ALL of the following information. This letter can be written by the employer or a blank form, to be completed by the employer/ designee, can be picked up from our office.

- 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
- 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

3. ACCIDENT / INCIDENT REPORT

NOTE: There are additional requirements for injuries caused by cardiac events –refer to the FL statue for additional information for cardiac events.

FIRST RESPONDER'S PHYSICIAN CERTIFICATE OF TOTAL AND PERMANENT DISABILITY

Section 196.102, Florida Statutes

I, _____, a physician licensed pursuant to chapter 458 or
chapter 459, Florida Statutes, hereby certify that ☐ Mr. ☐ Mrs. ☐ Miss ☐ Ms. _____
Physician's name Applicant name

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. _____ 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. _____
Name of totally and permanently disabled person
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: (print)

Street City State Zip

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.

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

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 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.

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