## CHAPTER 2007-121

## Council Substitute for House Bill No. 1051

An act relating to property tax exemptions for totally and permanently disabled persons; amending s. 196.101, F.S.; providing for certification of total and permanent disability due to blindness for purposes of such exemption; specifying a certification form; providing an effective date.

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

Section 1. Subsections (6) and (7) are added to section 196.101, Florida Statutes, to read:

196.101 Exemption for totally and permanently disabled persons.—

(6) An optometrist licensed under chapter 463 may certify a person to be totally and permanently disabled as a result of legal blindness alone by issuing a certification in accordance with subsection (7). Certification of total and permanent disability due to legal blindness by a physician and an optometrist licensed in this state may be deemed to meet the requirements of subsection (3).

(7) The optometrist's certification shall read as follows:

## OPTOMETRIST'S CERTIFICATION OF TOTAL AND PERMANENT DISABILITY

I, (name of optometrist), an optometrist licensed pursuant to chapter 463, Florida Statutes, hereby certify that Mr. .... Mrs. .... Miss .... Ms. .... (name of totally and permanently disabled person), social security number ...., is totally and permanently disabled as of January 1, (year), due to legal blindness.

It is my professional belief that the above-named condition renders 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.

<u>Signature ....</u> <u>Address (print) ....</u> <u>Date ....</u> Florida Board of Optometry license number .... <u>Issued on ....</u>

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 Veterans Affairs or its predecessor. Each form is to be completed by a licensed Florida optometrist.

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

NOTICE TO TAXPAYER AND OPTOMETRIST: Section 196.131(2), Florida Statutes, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption 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.

Section 2. This act shall take effect July 1, 2007.

Approved by the Governor June 12, 2007.

Filed in Office Secretary of State June 12, 2007.