Taxation and disability exemptions

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Subject:
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TAXATION DISABILITY EXEMPTIONS--CERTIFICATION THEREFOR BY SOCIAL SECURITY ADMINISTRATION UNAUTHORIZED

To: Jane W. Robinson, Representative, 46th District, Cocoa

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QUESTION:

May a tax assessor accept certification of 100 percent total and permanent disability from the Federal Social Security Administration, for the purpose of qualifying a person for an increased exemption under s. 196.031(3)(b), F. S. (s. 1, Ch. 74-264, Laws of Florida)?

SUMMARY:

For the purpose of qualifying a person for an increased exemption under s. 196.031(3)(b), F. S. (s. 1, Ch. 74-264, Laws of Florida), a tax assessor may accept certification of total and permanent disability only from two licensed physicians of the state who are professionally unrelated or the Veterans' Administration. Certification by the Federal Social Security Administration for the purposes of Ch. 196, F. S., is unauthorized.

Your question in answered in the negative for the reasons stated herein.

Section 196.031(3)(b), F. S. (s. 1, Ch. 74-264, Laws of Florida), provides for an increase in the homestead exemption granted in s. 196.031(1) for every person who, in addition to qualifying pursuant to s. 196.031(1), fulfills the following requirements: Has been a resident of this state for five consecutive years prior to claiming the exemption, and qualifies for the exemption granted pursuant to s. 196.202, F. S., as a totally and permanently disabled person. Pursuant to s. 196.031(3)(c), the combined exemptions of ss. 196.202 and 196.031 shall not exceed ten thousand dollars. *See* AGO's 074-325 and 074-353.

Section 196.202, F. S., reads in pertinent part that: "Property to the value of five hundred dollars of every . . . totally and permanently disabled person who is a bona fide resident of this state shall be exempt from taxation."

The question then arises as to what method is to be used to determine total and permanent disability within the meaning of s. 196.202, *supra*.

Section 196.012(10), F. S., provides that, as used in Ch. 196, F.S.:

"'Totally and permanently disabled persons' means those persons who are currently certified by two licensed physicians of the state who are professionally unrelated, or the veterans' administration to be totally and permanently disabled."

Thus, in view of the above, it is my opinion that a tax assessor may accept certification of total and permanent disability only from two licensed physicians of the state who are professionally unrelated or the Veterans' Administration for the purpose of qualifying a person for an increased exemption under s. 196.031(3)(b), F. S. (Section 1, Ch. 74-264, Laws of Florida). *See* AGO's 074-235 and 073-36. Certification of total and permanent disability by the Social Security Administration for the purposes of Ch. 196, F. S., is no longer authorized.