Cataracts and tax exemption

Number: AGO 74-81

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Subject:
Cataracts and tax exemption

RE: TAXATION--CATARACTS NOT PER SE BLINDNESS FOR TAX EXEMPTION PURPOSES

To: Warren L. Greenwood, Director, Department of Assessments, Volusia County, DeLand

Prepared by: Winifred L. Wentworth, Assistant Attorney General, and Susan Potter, Legal Intern

QUESTION:

Do cataracts on both eyes constitute legal blindness for real property exemption purposes?

SUMMARY:

Cataracts per se do not constitute legal blindness for tax exemption purposes, but if they result in such vision impairment as to meet the qualifications of Florida law and administrative regulations, the taxpayer may be entitled to certification qualifying him for tax exemption for property to the value of five hundred dollars.

Your question is answered in the negative, unless the resulting impairment of vision comes within specific statutory standards.

Section 196.202, F. S., grants a "blind person" an exemption of property to the value of five hundred dollars from ad valorem property tax. In order to claim the exemption, a taxpayer must be certified as meeting the requirements of s. 413.021(1), F. S., incorporated in Rules of the State of Florida, Department of Revenue, Chapter 12B-1.201(1)(C), as follows:

"12B-1.201 Personal Exemptions.
(1) . . . (C) Blind persons means those persons who are currently certified by the Florida bureau of blind services of the division of vocational rehabilitation of the department of health and rehabilitative services or the federal social security administration or veterans' administration to be blind. When appearing in the Florida Statutes "blind person" shall mean an individual having central vision acuity 20/200 or less in the better eye with correcting glasses, or a disqualifying field defect in which the peripheral field has contracted to such as extent that the widest diameter or visual field subtends an angular distance no greater than twenty degrees."

Accordingly, while cataracts per se do not constitute legal blindness, if they substantially reduce a taxpayer's visual acuity or peripheral vision, as defined above, he can be declared legally blind. While cataracts alone do not qualify for exemption, the resulting impairment may entitle one to the exemption.