

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
EMERGENCY RULE 12DER17-04

12DER17-04 Form for Homestead Exemption for Totally and Permanently Disabled First Responders Injured in the Line of Duty.

(Note: This emergency rule renews and replaces Emergency Rule 12DER17-02 (adopted June 30, 2017). This rule is adopted to administer the application process for this new exemption for the 2017 calendar year.)

(1) This rule applies to totally and permanently disabled first responders injured in the line of duty who meet the qualifications under section 196.102, F.S., Chapter 2017-105, Laws of Florida.

(2) This rule supersedes paragraph (a) of subsection (39) of Rule 12D-16.002, F.A.C.

(3) Effective upon filing with the Department of State, Form DR-501, Original Application for Homestead and Related Tax Exemptions (R. 09/17), is hereby incorporated by reference as paragraph (39)(a) of Rule 12D-16.002, F.A.C. No other changes are made to this paragraph.

(4) Copies of Form [DR-501](#) are available, without cost, by downloading the selected form from the Department's website at <http://floridarevenue.com/forms>. Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331.

*Rulemaking Authority Section 196.102 FS. Law Implemented 196.102 FS. History-New 09-29-17.*