



Who is Eligible?

“**First Responder**” means a law enforcement officer or correctional officer as defined in s. [943.10](#), a firefighter as defined in s. [633.102](#), or an emergency medical technician or paramedic as defined in s. [401.23](#) who is a full-time paid employee, part-time paid employee, or unpaid volunteer.

“**In the line of duty**” means:

- While engaging in law enforcement;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;
- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity.

“**Total and permanent disability**” means an impairment of the mind or body that renders a first responder unable to engage in any substantial gainful occupation and that is reasonably certain to continue throughout his or her life.

**Totally and Permanently
Disabled
Florida First Responder
And
Surviving Spouse Exemption
F.S. 196.102**

Deadline to file is

March 1st

Apply at your local office

123 W Indiana Ave, Rm 102, DeLand FL 32720
386-736-5901

921 N. Nova Road, Holly Hill, FL 32117
386-254-4601

124 N. Riverside Dr, New Smyrna Beach FL 32168
386-423-3315

2742-A Enterprise Rd, Orange City FL 32763
386-775-5257

How to Apply?

Requirements

1. Permanent resident of Florida on January 1 of the year for which the exemption is being claimed.
2. Disability is a result of an injury or injuries sustained in the line of duty while serving in Florida or during an operation in another state or country authorized by a Florida agency.
3. File application by March 1st.
4. Provide **First Responder’s Employer Certification of Injury** form with attached copy of accident or incident report.
5. Provide **Social Security Award letter** if issuance of disability was in the last 3 months. If older than 3 months provide two **First Responder’s Physician Certificates** from two professionally unrelated Florida physicians.

Surviving Spouse

Tax exemption carries over to the benefit of the surviving spouse as long as they hold legal or beneficial title, permanently resides thereon, and does not remarry.