

## Exemption for Totally and Permanently Disabled Persons

This provides total exemption from taxation of real property.

### Who is eligible?

1. A **quadriplegic** with real estate used and owned as a homestead. The exemption does not apply to any portion used for commercial purposes.
2. A **paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility, or who is legally blind** with real estate used and owned as a homestead. The exemption does not apply to any portion used for commercial purposes.

### If filing for the first time:

- A certificate of total and permanent disability from two licensed doctors
- NOTE: The doctors cannot be in practice together.
- Doctors must be from the State of Florida, OR the U. S. Department of Veterans' Affairs (or its predecessor).
- For the legally blind, one of the two certificates may be from a licensed optometrist of this state.

### A person seeking exemption under number 2 (above):

- Must meet gross income limitations; gross income includes veterans' and social security benefits.
- **The 2011 gross income limitation is \$25,544**  
Note: The gross income of all persons residing in the homestead cannot exceed the income limitation set and adjusted annually by the Department of Revenue. The adjustment will be based on the percentage change in the average cost-of-living index of the immediate year compared with the prior year.

### Forms:

- Physician's Certification of Total & Permanent Disability Form:  
<http://dor.myflorida.com/dor/forms/2009/dr416.pdf>
- Optometrist's Certification of Total & Permanent Disability Form:  
<http://dor.myflorida.com/dor/forms/2009/dr416bfillable.pdf>

Information provided on this page is a synopsis and should serve as a guideline offered to assist the general public. For detailed information please refer to the Florida Constitution (applicable Amendments) and the Florida State Statutes.