



## POLK COUNTY

Property Appraiser  
Neil Combee

R. 06/2025  
ADA Compliant

### FIRST RESPONDER DISABILITY EXEMPTION FILING INSTRUCTIONS

#### Florida Statute [196.102](#) indicates the following:

*“Any real estate that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed.”*

- **First responder** refers to a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic who is a full-time or part-time paid employee or unpaid volunteer.
- **In the line of duty** means arising out of and in the actual performance of duty required by employment as a first responder.

Please complete the Homestead Exemption application ([DR-501](#)). Be sure to sign the application on page 2 and return it to the Polk County Property Appraiser's office along with the following:

1. Completed [Employer Certification of Injury](#)
2. Accident or incident report - documentation of the incident or event that caused the injury
3. In addition to the above forms, please complete one of the following options:
  - For Quadriplegic, Paraplegic, Hemiplegic, Legally Blind, or those who require the use of a wheel chair:
    - FL Physician's or Optometrist's Certification of Total and Permanent Disability ([DR-416](#) or [DR-416B](#)) from TWO licensed Florida Physicians.
  - For all other total and permanent disabilities:
    - [First Responder's Physician Certificate of Total & Permanent Disability](#) - *certificate must be from a physician licensed in this state*
    - Award letter from the Social Security Administration (SSA) - *must be provided within 3 months after issuance -OR- Additional physician certificate and a Document from SSA stating applicant is not eligible to receive a medical status determination*

Copies of the forms mentioned above are available on the Polk County Property Appraiser's website or in office. Please do not hesitate to contact us if you have questions or would like assistance in completing the application.

Polk County Property Appraiser  
Exemptions Department  
255 N. Wilson Avenue  
Bartow, FL 33830  
(863) 534-4777  
[paexemptions@polk-county.net](mailto:paexemptions@polk-county.net)

Please Note: Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your communications may therefore be subject to public disclosure.