

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** First Responders

**Bill Number(s):** CS/SB 764

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Sen Baxley

**Month/Year Impact Begins:** 2017-18 levies

**Date of Analysis:** 3/14/2017

### Section 1: Narrative

**a. Current Law:** Article VII, Section 6 (f) reads: By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

- (1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.
- (2) The surviving spouse of a first responder who died in the line of duty.
- (3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

There is not currently an implementing statute regarding Article VII, Section 6(f)(3).

Section 943.10(1) defines "law enforcement officer" to mean: any person who is elected, appointed, or employed full time by **any municipality** or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency

Section 943.10 (2) defines "correctional officer" to mean: means any person who is appointed or employed full time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term "correctional officer" does not include any secretarial, clerical, or professionally trained personnel.

Section 633.102 defines "firefighter" to mean: an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the division(Division of State Fire Marshall within the Department of financial Services) under s. [633.408](#).

Florida Administrative Code (F.A.C) 69A-37.055(1) states: The Division of State Fire Marshal may issue a certificate to any person who has received basic employment training for firefighters in another state when the division has determined that such training was at least equivalent to that required by the division for approved firefighter education and training programs in this state and when such person has satisfactorily complied with all other requirements of this part.

Section 401.23(11) defines "emergency medical technician" to mean: a person who is certified by the department (Department of Health) to perform basic life support pursuant to this part

Section 401.23(17) defines "paramedic" to mean: a person who is certified by the department (Department of Health) to perform basic and advanced life support pursuant to this part.

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- b. Proposed Change:** Creates Section 196.102 to read (in part): 196.102 Exemption for certain totally and permanently disabled first responders and their surviving spouses.
- (1) As used in this section, and not applicable to the payment of benefits under s. 112.19 or s. 112.191, the term:
- (a) “Disabled” means a physical or cognitive impairment that constitutes or results in a substantial impediment to employment as a first responder. The term does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.
- (b) “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.
- (c) “Cardiac event” means a heart attack, stroke or vascular rupture.
- (d) “In the line of duty” means:
1. While engaging in activities within the course and scope of employment as a first responder;
  2. While performing an activity relating to fire suppression and prevention;
  3. While responding to a hazardous material emergency;
  4. While performing rescue activity;
  5. While providing emergency medical services;
  6. While performing disaster relief activity;
  7. While otherwise engaging in emergency response activity; or
  8. While engaging in a training exercise related to any of the events or activities enumerated in this paragraph if the training has been authorized by the employing entity.
- (2) Any real estate that is owned and used as a homestead by a person who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty while serving as a first responder is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the tax year for which the exemption is being claimed.
- (3) The following documents, if provided to the property appraiser of the county where the property is located, serve as prima facie evidence that the first responder is entitled to the exemption:
- (a) A certificate of total and permanent disability, in the form set forth in subsection (7), from two licensed physicians of this state who are professionally unrelated, attesting to the applicant’s total and permanent disability.
- (b) A certificate from the organization that employed the first responder at the time that the injury or injuries occurred. The employer certificate must contain, at a minimum, the information identified in subsection (8). The employer certificate shall be supplemented with extant documentation of the incident or event that caused the injury, such as an accident or incident report. The first responder may deliver the original employer certificate to the property appraiser’s office or the first responder’s employer may directly transmit the employer certificate to the applicable property appraiser.
- Total and permanent disability that results from a cardiac event does not qualify for the exemption provided in this section unless the cardiac event occurs no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder provides the employer with competent medical evidence showing that:
1. The nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the first responder’s total and permanent disability; and
  2. The cardiac event was not caused by preexisting vascular disease.
- (4)(a) Any real estate owned and used as a homestead by the surviving spouse of a first responder who died but who had been receiving a tax exemption under subsection (2), is exempt from taxation.
- (b) The tax exemption provided in paragraph (a) applies as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse’s primary residence and he or she does not remarry.

Further provides: This act operates prospectively to the 2017 tax roll and does not provide a basis for relief from an assessment of taxes not paid or create a right to a refund of taxes paid before January 1, 2017.

### Section 2: Description of Data and Sources

Department of Health – license verification – paramedics and Emergency Medical Technicians

US Bureau of Justice – April 2016 National Sources of Law Enforcement Employment Data

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US Fire Administration data <https://apps.usfa.fema.gov/registry/summary>

Bureau of Labor Statistics Occupational Employment and Wages

Florida Retirement System Pension Plan and Other State Administered Systems – Comprehensive Annual Report Fiscal Year Ended June 30, 2016

2016 Average School and Non-school Homestead Taxable Value

2016-17 Millage rates

February 13, 2017 Florida Demographic Conference data

American Community Survey Data

### Section 3: Methodology (Include Assumptions and Attach Details)

Obtained data on first responders from American Community Survey. Data included information on occupation as well as disability, including certain qualitative information on the extent of the disability. The data also included home ownership information by occupation. Used the occupation, disability and homeownership rate to derive an assumed number of disabled first responders that are homeowners. Assumed a percentage that were disabled in the line of duty. For the high, this percent was 16%, for the middle it was 13.8421%, and for the low it was 12%. Applying the percentage to the assumed disabled first responder homeowner results in the assumed number of in line of duty disabled first responders who will be able to avail themselves of the exemption. This number of in line of duty disabled first responders is then multiplied by the average school and non-school taxable value of homestead property and the respective school and non-school millage rates to arrive at an impact. Growth is estimated by applying household growth from the February 13, 2017 Demographic Estimating Conference.

### Section 4: Proposed Fiscal Impact

#### School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$1.9 M)	(\$1.9 M)	(\$1.3 M)	(\$1.3 M)	(\$0.9 M)	(\$0.9 M)
2018-19	(\$2.0 M)	(\$2.0 M)	(\$1.4 M)	(\$1.4 M)	(\$0.9 M)	(\$0.9 M)
2019-20	(\$2.0 M)	(\$2.0 M)	(\$1.4 M)	(\$1.4 M)	(\$0.9 M)	(\$0.9 M)
2020-21	(\$2.0 M)	(\$2.0 M)	(\$1.4 M)	(\$1.4 M)	(\$0.9 M)	(\$0.9 M)
2021-22	(\$2.1 M)	(\$2.1 M)	(\$1.4 M)	(\$1.4 M)	(\$0.9 M)	(\$0.9 M)

#### Non-School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$2.5 M)	(\$2.5 M)	(\$1.8 M)	(\$1.8 M)	(\$1.2 M)	(\$1.2 M)
2018-19	(\$2.6 M)	(\$2.6 M)	(\$1.9 M)	(\$1.9 M)	(\$1.2 M)	(\$1.2 M)
2019-20	(\$2.6 M)	(\$2.6 M)	(\$1.9 M)	(\$1.9 M)	(\$1.2 M)	(\$1.2 M)
2020-21	(\$2.7 M)	(\$2.7 M)	(\$1.9 M)	(\$1.9 M)	(\$1.2 M)	(\$1.2 M)
2021-22	(\$2.7 M)	(\$2.7 M)	(\$2.0 M)	(\$2.0 M)	(\$1.2 M)	(\$1.2 M)

#### List of affected Trust Funds:

Ad Valorem

### Section 5: Consensus Estimate (Adopted: 03/15/2017): The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(4.5)	(4.5)	(4.5)	(4.5)
2018-19	0.0	0.0	0.0	0.0	(4.5)	(4.5)	(4.5)	(4.5)
2019-20	0.0	0.0	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
2020-21	0.0	0.0	0.0	0.0	(4.7)	(4.7)	(4.7)	(4.7)
2021-22	0.0	0.0	0.0	0.0	(4.8)	(4.8)	(4.8)	(4.8)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	The number currently working in selected professions			136,929		NOTE: EDR Active Number as opposed to Bob's 221,242										
2																
3	Florida Labor Force Status*					*Universe: ((GESTFIPS = 12))										
4		Total PMMLR	16,642,995			Weight used: MARSUPWT										
5		Employed-At Work	8,890,053			DataSet(s) selected: Mar 2016										
6		Employed-Absent	188,975			Source: CPS March Annual Social and Economic Supplement										
7		Unemployed-On Layoff	28,730													
8		Unemployed-Looking	447,032													
9		Retired-Not In Labor Force	3,598,037	39.6%												
10		Disabled-Not In Labor Force	805,116	8.9%												
11		Other-Not In Labor Force	2,685,052													
12																
13																
14	EDR Estimated Employed and Retired Pool	High		Middle		Low		NOTE: EDR Recommended Replacement Number for Bob's 221,242; inclusive of active and retired								
15	Potential Pool #1 for Disabled Calculations**	191,194				191,194										
16		16,955		8.9%												
17																
18																
19																
20	Potential Pool #2 for Disabled Calculations***															
21						1.7%	2,262									
22						14.7%	7,967									
23							10,229									
24																
25	Homeownership Rate for selected professions from PUMS****	73.3%				73.3%										
26																
27	Assumed Disabled First Responders that are homeowners	12,427		9,962		7,497										
28																
29	Assumed Percent Disabled in Line of Duty	16%		14%		12%										
30		1,988		1,379		900										
31																
32	Mean Homestead Taxable Value - School - 2016		\$137,357													
33	Mean Homestead Taxable Value - Non-school - 2016		\$116,341													
34																
35	School Millage		6.955													
36	Non-School Millage		10.824													
37																
38	Household Growth - 2/13/2017 Florida Demographic															
39		2017	1.59%													
40		2018	1.59%													
41		2019	1.58%													
42		2020	1.56%													
43		2021	1.53%													
44																
45		Pool 1	Average	Pool 2												
46	Impact - School	High	Middle	Low				Impact - Non-school	High	Middle	Low					
47		2017	\$1,929,737	\$1,338,324	\$873,138				2017	\$2,543,729	\$1,764,144	\$1,150,948				
48		2018	\$1,960,420	\$1,359,603	\$887,021				2018	\$2,584,174	\$1,876,711	\$1,169,248				
49		2019	\$1,991,395	\$1,381,085	\$901,036				2019	\$2,625,004	\$1,906,422	\$1,187,839				
50		2020	\$2,022,460	\$1,402,630	\$915,092				2020	\$2,665,954	\$1,936,280	\$1,206,607				
51		2021	\$2,053,404	\$1,424,090	\$929,093				2021	\$2,706,743	\$1,966,087	\$1,225,430				

	A	B	C	D	E	F	G	H
1	Labor Force Status							
2	Florida	Total	Civilian employed, at work	Civilian employed, with a job but not at work	Unemployed	Armed Forces, At Work	Armed Forces, With a Job But Not At Work	Not in Labor Force
3	Total for these 11 Occupations	156,124	126,701	1,787	3,477	1,536	66	22,557
4			81.2%	1.1%	2.2%	1.0%	0.04%	14.4%
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	11,756	160	445	74	0	1,705
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	2,314	485	104	0	0	1,215
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,270	0	238	84	0	1,607
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	2,873	0	0	0	0	1,299
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	5,915	0	0	0	0	1,504
10	PRT-FIREFIGHTERS	22,327	19,639	186	232	510	0	1,760
11	PRT-FIRE INSPECTORS	1,978	1,388	0	178	139	0	273
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	28,742	669	952	0	0	4,791
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,075	204	300	0	0	2,040
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	475	0	0	0	0	107
15	PRT-POLICE OFFICERS	46,416	38,254	83	1,028	729	66	6,256
16								
17								
18								
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))							
20	Weight used: PWGTP							
21	DataSet(s) selected: 2015							
22	Source: ACS Public Use Microdata Sample							

	A	B	C	D	E
1		When Last Worked			
2	Florida	Total	Within the past 12 months	1-5 years ago	Over 5 years ago or never worked
3	Total for these 11 Occupations	<b>156,124</b>	136,929	19,195	0
4			87.7%	12.3%	
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	12,788	1,352	0
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	3,239	879	0
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,826	1,373	0
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	3,017	1,155	0
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	6,296	1,123	0
10	PRT-FIREFIGHTERS	22,327	20,637	1,690	0
11	PRT-FIRE INSPECTORS	1,978	1,527	451	0
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	31,144	4,010	0
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,728	1,891	0
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	582	0	0
15	PRT-POLICE OFFICERS	46,416	41,145	5,271	0
16					
17					
18					
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))				
20	Weight used: PWGTP				
21	DataSet(s) selected: 2015				
22	Source: ACS Public Use Microdata Sample				

	A	B	C	D	E	F	G
1		When Last Worked					
2		Total		Within the past 12		1-5 years ago	
3	Florida	Total	Average AGEF	Total	Average AGEF	Total	Average AGEF
4	Total for these 11 Occupations	<b>156,124</b>	42.8	136,929	40.8	19,195	56.8
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	36.4	12,788	35.0	1,352	49.9
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	50.2	3,239	47.2	879	61.2
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	48.0	7,826	45.9	1,373	59.5
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	50.7	3,017	46.3	1,155	62.2
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	50.4	6,296	46.9	1,123	70.0
10	PRT-FIREFIGHTERS	22,327	40.6	20,637	39.1	1,690	58.9
11	PRT-FIRE INSPECTORS	1,978	49.5	1,527	45.9	451	61.8
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	41.1	31,144	39.5	4,010	53.8
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	46.2	8,728	45.1	1,891	50.9
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	54.4	582	54.4	0	NA
15	PRT-POLICE OFFICERS	46,416	42.2	41,145	40.4	5,271	56.4
16							
17							
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))						
19	Weight used: PWGTP						
20	DataSet(s) selected: 2015						
21	Source: ACS Public Use Microdata Sample						

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Independent Living Difficulty (DOUT) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	<b>156,124</b>	1,507	154,617	<b>136,929</b>	461	136,468	<b>19,195</b>	1,046	18,149
5			1.0%	99.0%		0.3%	99.7%		5.4%	94.6%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	147	13,993	12,788	0	12,788	1,352	147	1,205
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	72	9,127	7,826	0	7,826	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	97	7,322	6,296	0	6,296	1,123	97	1,026
11	PRT-FIREFIGHTERS	22,327	64	22,263	20,637	0	20,637	1,690	64	1,626
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	685	34,469	31,144	349	30,795	4,010	336	3,674
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	128	10,491	8,728	64	8,664	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	163	46,253	41,145	0	41,145	5,271	163	5,108
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									



	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Physical Difficulty (DPHY) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	<b>156,124</b>	5,080	151,044	<b>136,929</b>	2,262	134,667	<b>19,195</b>	2,818	16,377
5			3.3%	96.7%		1.7%	98.3%		14.7%	85.3%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	125	14,015	12,788	0	12,788	1,352	125	1,227
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	488	3,630	3,239	343	2,896	879	145	734
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	505	8,694	7,826	284	7,542	1,373	221	1,152
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	163	4,009	3,017	0	3,017	1,155	163	992
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	176	7,243	6,296	0	6,296	1,123	176	947
11	PRT-FIREFIGHTERS	22,327	336	21,991	20,637	175	20,462	1,690	161	1,529
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,679	33,475	31,144	749	30,395	4,010	930	3,080
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	401	10,218	8,728	203	8,525	1,891	198	1,693
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	1,207	45,209	41,145	508	40,637	5,271	699	4,572
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Dressing (DDRS) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	<b>156,124</b>	2,590	153,534	<b>136,929</b>	1,644	135,285	<b>19,195</b>	946	18,249
5			1.7%	98.3%		1.2%	98.8%		4.9%	95.1%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	154	13,986	12,788	64	12,724	1,352	90	1,262
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	182	9,017	7,826	110	7,716	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	81	7,338	6,296	0	6,296	1,123	81	1,042
11	PRT-FIREFIGHTERS	22,327	115	22,212	20,637	64	20,573	1,690	51	1,639
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,248	33,906	31,144	1,029	30,115	4,010	219	3,791
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	90	10,529	8,728	90	8,638	1,891	0	1,891
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	569	45,847	41,145	239	40,906	5,271	330	4,941
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Remembering (DREM) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	<b>156,124</b>	2,682	153,442	<b>136,929</b>	1,334	135,595	<b>19,195</b>	1,348	17,847
5			1.7%	98.3%		1.0%	99.0%		7.0%	93.0%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	318	13,822	12,788	260	12,528	1,352	58	1,294
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	139	3,979	3,239	48	3,191	879	91	788
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	54	9,145	7,826	0	7,826	1,373	54	1,319
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	32	7,387	6,296	0	6,296	1,123	32	1,091
11	PRT-FIREFIGHTERS	22,327	210	22,117	20,637	64	20,573	1,690	146	1,544
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	841	34,313	31,144	365	30,779	4,010	476	3,534
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	324	10,295	8,728	260	8,468	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	764	45,652	41,145	337	40,808	5,271	427	4,844
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									

	A	B	C	D	E	F	G	H	I
1	Florida								
	Number of People (Person Weight)	Total	N/A (GQ/vacant)	Owned with mortgage or loan (include home equity loans)	Owned Free And Clear	Rented	Occupied without payment of rent		Calculated by EDR Owner %
2									
3	Total for these 11 Occupations	156,124	569	87,956	26,478	39,769	1,352		73.3%
4			0.4%	56.3%	17.0%	25.5%	0.9%		
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	0	7,352	1,689	4,797	302		64%
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	0	2,578	692	696	152		79%
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	0	6,561	905	1,578	155		81%
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	2,698	802	672	0		84%
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	0	3,014	766	3,360	279		51%
10	PRT-FIREFIGHTERS	22,327	407	13,239	3,599	4,951	131		75%
11	PRT-FIRE INSPECTORS	1,978	0	417	454	1,107	0		44%
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	162	17,750	6,958	10,083	201		70%
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	0	6,409	2,850	1,360	0		87%
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	143	181	258	0		56%
15	PRT-POLICE OFFICERS	46,416	0	27,795	7,582	10,907	132		76%
16									
17									
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))								
19	Weight used: PWGTP								
20	DataSet(s) selected: 2015								
21	Source: ACS Public Use Microdata Sample								