



I.U.P.A. LOCAL 6020

INTERNATIONAL UNION OF POLICE ASSOCIATIONS
BROWARD DEPUTY SHERIFFS ASSOCIATION
THE VOICE OF LAW ENFORCEMENT OFFICERS

January 30, 2023

The Honorable Tina Polsky
Florida State Senate District 30
5301 North Federal Highway
Suite 135
Boca Raton, FL 33487

Dear Senator Polsky:

The International Union of Police Associations (I.U.P.A.) Local 6020, the union representing the Department of Law Enforcement Deputies and Sergeants for the Broward County Sheriff's Office, currently represents approximately 1,200 members. The I.U.P.A. Local 6020 strongly supports your Senate Bill 184 which expands the definition of "first responder" for the purpose of receiving ad valorem property tax exemptions pursuant to Florida State Statute 196.081. Currently, F.S. 196.081 provides a full ad valorem property tax exemption to surviving spouses of first responders killed in the line of duty who are employed by the state or its political subdivisions, but current law does not include federal law enforcement officers.

SB 184 will also expand the availability of the full ad valorem property tax exemption for first responders who are totally and permanently disabled in the line of duty to include federal law enforcement officers.

Every day, hundreds of thousands of law enforcement officers around the country leave their families to protect and serve their respective communities. Every law enforcement officer hopes to return to their family upon the completion of each shift. Working as a law enforcement officer comes with great risks. Unfortunately, some of our law enforcement officers sacrifice their life or become disabled in the line of duty while protecting their community.



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Family members of law enforcement officers are reliant on them for mental support, emotional support, financial support, and companionship. The tragedy of a law enforcement officer killed or disabled in the line of duty leaves the family with many scars which can ultimately never be healed.

Officer Down Memorial Page (ODMP) keeps track of and honors law enforcement officers throughout the country who have died in the line of duty. According to the statistics kept by the ODMP, 10 law enforcement officers who were employed by the federal government were killed in the line of duty in 2022. Of those 10, one died in the line of duty in Florida in 2022.

The Revenue Estimating Conference's analysis of the bill has concluded this legislation will have a "negative insignificant fiscal impact" while providing meaningful financial relief for the families affected by the tragic death or disability of their loved one.

The I.U.P.A. Local 6020 through this letter of support is proud to have partnered with Broward County Property Appraiser Marty Kiar and Miami-Dade County Property Appraiser Pedro J. Garcia in our support of Senate Bill 184 and look forward to working with you on this matter.

Respectfully submitted,

Matt Cowart
President, I.U.P.A. Local 6020

Pedro J. Garcia

Miami-Dade County Property Appraiser

Marty Kiar
Broward County Property Appraiser