

By the Committees on Finance and Tax; and Community Affairs; and Senators Polsky, Osgood, and Book

593-03122-24

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1 A bill to be entitled
2 An act relating to verification of eligibility for
3 homestead exemption; creating s. 196.092, F.S.;
4 requiring the Department of Revenue to provide a
5 specified form that county property appraisers may use
6 to provide tentative verification of persons'
7 eligibility for specified exemptions after purchasing
8 homestead property; providing a requirement for such
9 form; providing that certain decisions are not subject
10 to administrative or judicial review; providing an
11 effective date.

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13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Section 196.092, Florida Statutes, is created to
16 read:

17 196.092 Verification of eligibility for certain disabled
18 veterans and surviving spouses.—The Department of Revenue shall
19 provide a form that a county property appraiser may use, at his
20 or her discretion, to provide a person with tentative
21 verification of that person's eligibility to receive an
22 exemption or a discount under s. 196.081, s. 196.082, or s.
23 196.091, after submission by a person of the forms,
24 documentation, and other proof necessary to qualify for the
25 relevant exemption or discount after purchase of a homestead
26 property. The form must indicate that such tentative
27 verification of eligibility is not binding upon the county
28 property appraiser and that the person must comply with the
29 annual application requirements of s. 196.011 and the

593-03122-24

2024172c2

30 requirements of s. 196.081, s. 196.082, or s. 196.091 in order
31 to receive the exemption or discount authorized by those
32 provisions. Decisions by a county property appraiser regarding
33 whether to consider a request for tentative verification of
34 eligibility for an exemption under this section; or a person's
35 apparent eligibility to receive an exemption or a discount under
36 s. 196.081, s. 196.082, or s. 196.091 after submission by a
37 person of the forms, documentation, and other proof necessary to
38 qualify for the relevant exemption or discount after purchase of
39 a homestead property; are not subject to administrative or
40 judicial review under chapter 194.

41 Section 2. This act shall take effect July 1, 2024.