An act relating to verification of eligibility for homestead exemption; creating s. 196.092, F.S.; requiring the Department of Revenue to provide a form for a specified purpose; authorizing property appraisers to provide tentative verification of eligibility for specified exemptions and discounts under certain conditions; requiring such form to indicate specified information; prohibiting specified decisions from certain review; providing an effective date.

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

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

196.092 Verification of eligibility for certain disabled veterans and surviving spouses.—The Department of Revenue shall provide a form that a county property appraiser may use, at his or her discretion, to provide a person with tentative verification of such person’s eligibility to receive an exemption or a discount under s. 196.081, s. 196.082, or s. 196.091, after submission by such person of the forms, documentation, and other proof necessary to qualify for the relevant exemption or discount after purchase of a homestead property. The form must indicate that such tentative verification of eligibility is not binding upon the county property appraiser and that the person must comply with the annual application requirements of s. 196.011 and the requirements of s. 196.081, s. 196.082, or s. 196.091 in order to receive the exemption or discount authorized by those provisions. Decisions by a county property appraiser regarding whether to consider a request for tentative verification of eligibility for an exemption under this section; or a person’s apparent eligibility to receive an exemption or a discount under s. 196.081, s. 196.082, or s. 196.091 after submission by such person of the forms, documentation, and other proof necessary to qualify for the relevant exemption or discount after purchase of a homestead property; are not subject to administrative or judicial review under chapter 194.

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

Approved by the Governor May 29, 2024.

Filed in Office Secretary of State May 29, 2024.