



Property Tax Oversight Informational Bulletin
**Tentative Verification of Eligibility for Homestead
Exemption**

**June 17, 2024
PTO 24-07**

Effective July 1, 2024, Chapter 2024-217, Laws of Florida (HB 1161), creates section 196.092, F.S. The law requires the Department of Revenue to provide a form that a county property appraiser may use, at their discretion, to tentatively verify the eligibility of a veteran or surviving spouse who believes they will qualify for an exemption under sections 196.081, 196.082, or 196.091, F.S., once they purchase a homestead property. Tentative verification of eligibility may only be provided after the person submits the forms, documentation, or other proof necessary to qualify for the exemption. Tentative verification of eligibility by the property appraiser is not binding on the property appraiser. Decisions by the property appraiser regarding whether to consider a request for tentative verification of eligibility for an exemption; or a person's apparent eligibility to receive an exemption or discount after submission of the forms, documentation, and other proof necessary to qualify for the relevant exemption or discount, are not subject to administrative or judicial review under chapter 194.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501V, *Tentative Eligibility Verification For Certain Exemptions*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-217, Laws of Florida) is available at <https://laws.flrules.org/2024/217>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.