

Select Year: 2023 ▼

## The 2023 Florida Statutes

---

Title XIV  
TAXATION AND FINANCE

Chapter 196  
EXEMPTION

[View Entire Chapter](#)

**196.015 Permanent residency; factual determination by property appraiser.**—Intention to establish a permanent residence in this state is a factual determination to be made, in the first instance, by the property appraiser. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the property appraiser in making his or her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this state:

- (1) A formal declaration of domicile by the applicant recorded in the public records of the county in which the exemption is being sought.
- (2) Evidence of the location where the applicant's dependent children are registered for school.
- (3) The place of employment of the applicant.
- (4) The previous permanent residency by the applicant in a state other than Florida or in another country and the date non-Florida residency was terminated.
- (5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought.
- (6) A valid Florida driver license issued under s. [322.18](#) or a valid Florida identification card issued under s. [322.051](#) and evidence of relinquishment of driver licenses from any other states.
- (7) Issuance of a Florida license tag on any motor vehicle owned by the applicant.
- (8) The address as listed on federal income tax returns filed by the applicant.
- (9) The location where the applicant's bank statements and checking accounts are registered.
- (10) Proof of payment for utilities at the property for which permanent residency is being claimed.

History.—s. 2, ch. 81-219; s. 990, ch. 95-147; s. 8, ch. 2006-312; s. 3, ch. 2009-135.

