



Property Tax Oversight Informational Bulletin

Changes to Homestead Property Square Footage Thresholds for Reassessments After Misfortune or Calamity Damage or Destruction

**August 13, 2025
PTO 25-15**

Effective upon becoming law June 26, 2025, section 4 of Chapter 2025-190, Laws of Florida (SB 180), first applies to the 2026 property tax roll and amends subsection 193.155(4), F.S., to increase the square footage limits that would trigger a reassessment of homestead property due to changes, additions, or improvements that replace all or a portion of property damaged or destroyed by misfortune or calamity. The property may not be reassessed at just value if:

- The new or improved square footage does not exceed 130% (increased from 110%) of the square footage of the homestead property before the damage or destruction, or
- The total square footage of the homestead property after all changes or improvements does not exceed 2,000 square feet (increased from 1,500 square feet).

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 2025-190, Laws of Florida), which amends section 193.155(4), F.S., is available at <https://laws.flrules.org/2025/190>.

Implementing Date

Under section 30 of the bill, the implementing law is effective June 26, 2025, and first applies to the 2026 property tax roll.