



## *Property Tax Oversight Informational Bulletin*

### **Transfers of Homestead Property into a Community Property Trust**

**August 13, 2025  
PTO 25-16**

Effective June 20, 2025, section 6 of Chapter 2025-159, Laws of Florida (SB 262), creates subsection 736.151(3), F.S. This new subsection provides that transferring homestead property into a community property trust is not a change of ownership for the purpose of reassessing the value of the homestead property. Instead, the transfer qualifies as a change or transfer of legal or equitable title between spouses as described in subparagraph 193.155(3)(a)2., F.S.

#### **Questions**

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

#### **Reference**

The full text of the implementing law (chapter 2025-209, Laws of Florida), which amends section 194.032, F.S., is available at <https://laws.flrules.org/2025/159>.

#### **Implementing Date**

This law is effective on June 20, 2025, and is remedial and applies to trusts created before, on, or after the effective date of this act.