



Property Tax Oversight Informational Bulletin

Homestead Assessments:

Previous Homesteads

July 13, 2026

PTO 26-07

Effective July 1, 2026, section 3 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends section 193.155(8)(a) and (b), Florida Statutes, to remove the requirement that the prior homestead must be the “immediate” prior homestead as of January 1 of any of the 3 immediately preceding years. This amendment aligns the statutory language with Article VII, Section 4 of the Florida Constitution.

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 2026-239, Laws of Florida), which amends section 193.155(8)(a) and (b), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 tax roll.