Property Tax Oversight Informational Bulletin

Assessment of Mobile Home Parks

July 13, 2026
PTO 26-10

Effective July 1, 2026, sections 9 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.626, Florida Statutes. Beginning January 1, 2027, the annual assessment for certain mobile home parks is limited to a three percent increase when more than seventy-five percent of the park lots are rented to residents subject to a minimum 12-month lease agreement which requires the mobile home owners to pay a proportionate share of ad valorem taxes on their lot.

The mobile home park owner must apply to the property appraiser by March 1 of each year using a form provided by the Department. The form must include a sworn statement and be accompanied by documentation proving the mobile home park met the requirements of section 193.626, F.S., on January 1.

The Department of Revenue is authorized to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing section 193.626, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-482MH, *Application for Assessment of Mobile Home Parks (New Form)*

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 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.