Property Tax Oversight Informational Bulletin

Leasehold Homestead Exemption: Death of a Lessee

July 13, 2026
PTO 26-19

Effective June 25, 2026, Chapter 2026-162, Laws of Florida (SB 110), applies beginning with the 2026 property tax roll and amends sections 196.041, Florida Statutes. The legislation provides clarification for scenarios where a 98 year + lease on a residential or condominium parcel contains a provision terminating the leasehold interest upon of the death of the lessee, it does not defeat a finding of legal or beneficial or equitable title in order to qualify for the homestead exemption. The amendment is remedial and clarifying in nature..

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 2026-162, Laws of Florida), which amends section 196.041, F.S., is available at https://laws.flrules.org/2026/162.

Implementing Date
This law is effective on June 25, 2026, and first applies to the 2026 property tax roll.