

HB 465

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1 A bill to be entitled
2 An act relating to homestead tax deferrals; amending s.
3 197.252, F.S.; authorizing homestead property owners to
4 elect to defer a portion of increased ad valorem taxes and
5 non-ad valorem assessments resulting from property
6 improvements; providing a methodology and a limitation;
7 providing application requirements and procedures;
8 providing for granting a deferral upon approval of an
9 application; amending s. 197.254, F.S.; requiring annual
10 notification to taxpayers entitled to homestead exemption;
11 specifying a notice statement; amending s. 197.263, F.S.;
12 limiting application of requirement that deferred taxes
13 and interest be due and payable under certain
14 circumstances; providing an effective date.

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16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Subsections (1), (2), and (3) of section
19 197.252, Florida Statutes, are amended to read:

20 197.252 Homestead tax deferral.—

21 (1) (a)1. Any person who is entitled to claim homestead tax
22 exemption under the provisions of s. 196.031(1) may elect to
23 defer payment of a portion of the combined total of the ad
24 valorem taxes and any non-ad valorem assessments which would be
25 covered by a tax certificate sold under this chapter levied on
26 that person's homestead by filing an annual application for tax
27 deferral with the county tax collector on or before January 31
28 following the year in which the taxes and non-ad valorem

29 assessments are assessed.

30 2. Any person who is entitled to claim homestead tax
 31 exemption under the provisions of s. 196.031(1) and who has made
 32 structural improvements to the homestead property resulting in
 33 an increase in the valuation of the property may elect to defer
 34 payment of up to \$25,000 of the combined total of the ad valorem
 35 taxes and any non-ad valorem assessments derived solely from the
 36 increase in valuation resulting from such improvements, which
 37 taxes and assessments would be covered by a tax certificate sold
 38 under this chapter levied on that person's homestead by filing
 39 an annual application for tax deferral with the county tax
 40 collector on or before January 31 following the year in which
 41 the taxes and non-ad valorem assessments are assessed. The
 42 amount of the deferral shall be determined by subtracting the
 43 valuation of the property in the year before the improvements
 44 were completed from the valuation of the property as improved.
 45 The amount of the deferral may not exceed \$25,000.

46 (b) Any applicant who is entitled to receive the homestead
 47 tax exemption but has waived it for any reason shall furnish,
 48 with the application for tax deferral, a certificate of
 49 eligibility to receive the exemption. Such certificate shall be
 50 prepared by the county property appraiser upon request of the
 51 taxpayer. It shall be the burden of each applicant to
 52 affirmatively demonstrate compliance with the requirements of
 53 this section.

54 (2) (a) For purposes of a deferral under subparagraph
 55 (1) (a) 1.:

56 1. Approval of an application for tax deferral shall defer

57 that portion of the combined total of ad valorem taxes and any
58 non-ad valorem assessments which would be covered by a tax
59 certificate sold under this chapter otherwise due and payable on
60 the applicant's homestead pursuant to s. 197.333 which exceeds 5
61 percent of the applicant's household's income for the prior
62 calendar year. If any such applicant's household income for the
63 prior calendar year is less than \$10,000, approval of such
64 application shall defer such ad valorem taxes plus non-ad
65 valorem assessments in their entirety.

66 2.~~(b)~~ If the applicant is 65 years of age or older,
67 approval of the application shall defer that portion of the ad
68 valorem taxes plus non-ad valorem assessments which exceeds 3
69 percent of the applicant's household income for the prior
70 calendar year. If any applicant's household income for the prior
71 calendar year is less than \$10,000, or is less than the amount
72 of the household income designated for the additional homestead
73 exemption pursuant to s. 196.075, and the applicant is 65 years
74 of age or older, approval of the application shall defer the ad
75 valorem taxes plus non-ad valorem assessments in their entirety.

76 3.~~(e)~~ The household income of an applicant who applies for
77 a tax deferral before the end of the calendar year in which the
78 taxes and non-ad valorem assessments are assessed shall be for
79 the current year, adjusted to reflect estimated income for the
80 full calendar year period. The estimate of a full year's
81 household income shall be made by multiplying the household
82 income received to the date of application by a fraction, the
83 numerator being 365 and the denominator being the number of days
84 expired in the calendar year to the date of application.

85 (b) For purposes of a deferral under subparagraph
 86 (1)(a)2., approval of an application for tax deferral shall
 87 defer up to \$25,000 of the combined total of ad valorem taxes
 88 and any non-ad valorem assessments derived solely from the
 89 increase in valuation resulting from such improvements, which
 90 taxes and assessments would be covered by a tax certificate sold
 91 under this chapter otherwise due and payable on the applicant's
 92 homestead pursuant to s. 197.333. The amount of the deferral
 93 shall be as determined under subparagraph (1)(a)2.

94 (3) ~~A No~~ tax deferral granted under subparagraph (1)(a)1.
 95 may not shall be granted:

96 (a) If the total amount of deferred taxes, non-ad valorem
 97 assessments, and interest plus the total amount of all other
 98 unsatisfied liens on the homestead exceeds 85 percent of the
 99 assessed value of the homestead;i~~r~~ or

100 (b) If the primary mortgage financing on the homestead is
 101 for an amount which exceeds 70 percent of the assessed value of
 102 the homestead.

103 Section 2. Subsection (1) of section 197.254, Florida
 104 Statutes, is amended to read:

105 197.254 Annual notification to taxpayer.—

106 (1) The tax collector shall notify the taxpayer of each
 107 parcel appearing on the real property assessment roll of the
 108 right to defer payment of taxes and non-ad valorem assessments
 109 pursuant to ss. 197.242–197.312. Such notice shall be printed on
 110 the back of envelopes used for mailing the notice of taxes
 111 provided for by s. 197.322(3).

112 (a) For purposes of a deferral under s. 197.252(1)(a)1.,

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113 such notice of the right to defer payment of taxes and non-ad
 114 valorem assessments shall read:

115 NOTICE TO TAXPAYERS ENTITLED
 116 TO HOMESTEAD EXEMPTION

117 "If your income is low enough to meet certain conditions, you
 118 may qualify for a deferred tax payment plan on homestead
 119 property. An application to determine eligibility is available
 120 in the county tax collector's office."

121 (b) For purposes of a deferral under s. 197.252(1)(a)2.,
 122 such notice of the right to defer payment of taxes and non-ad
 123 valorem assessments shall read:

124 NOTICE TO TAXPAYERS ENTITLED
 125 TO HOMESTEAD EXEMPTION

126 "If you have made improvements to your homestead property
 127 resulting in an increase in the valuation of the property, you
 128 may qualify to defer up to \$25,000 of the ad valorem taxes and
 129 non-ad valorem assessments on the homestead property derived
 130 solely from the increase in valuation resulting from the
 131 improvements. An application to determine eligibility is
 132 available in the county tax collector's office."

133 Section 3. Subsection (4) of section 197.263, Florida
 134 Statutes, is amended to read:

135 197.263 Change in ownership or use of property.—

136 (4) For purposes of a deferral under s. 197.252(1)(a)1.,
 137 during any year in which the total amount of deferred taxes,
 138 interest, and all other unsatisfied liens on the homestead
 139 exceeds 85 percent of the assessed value of the homestead, the
 140 tax collector shall immediately notify the owner of the property

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141 | on which taxes and interest have been deferred that the portion
142 | of taxes and interest which exceeds 85 percent of the assessed
143 | value of the homestead shall be due and payable within 30 days
144 | of receipt of the notice. Failure to pay the amount due shall
145 | cause the total amount of deferred taxes and interest to become
146 | delinquent.

147 | Section 4. This act shall take effect July 1, 2010.