

By Senator Berman

26-01360-25

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1                   A bill to be entitled  
2       An act relating to taxes on homestead property;  
3       amending s. 197.252, F.S.; authorizing certain persons  
4       to apply to defer payment of certain taxes on  
5       homestead property up to a specified assessed just  
6       value; amending s. 197.432, F.S.; revising the maximum  
7       amount of the tax certificate representing delinquent  
8       taxes on certain property which may not be sold at  
9       public auction or by electronic sale; providing an  
10      effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

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14       Section 1. Subsection (1) of section 197.252, Florida  
15 Statutes, is amended to read:

16       197.252 Homestead tax deferral.—

17       (1) Any person who is entitled to claim homestead tax  
18 exemption under s. 196.031(1) may apply to defer payment of a  
19 portion of the combined total of the ad valorem taxes, non-ad  
20 valorem assessments, and interest accumulated on a tax  
21 certificate on homestead property up to an assessed just value  
22 of \$1 million. Any applicant who is entitled to receive the  
23 homestead tax exemption but has waived it for any reason must  
24 ~~shall~~ furnish a certificate of eligibility to receive the  
25 exemption. Such certificate must ~~shall~~ be prepared by the county  
26 property appraiser upon request of the taxpayer.

27       Section 2. Subsection (4) of section 197.432, Florida  
28 Statutes, is amended to read:

29       197.432 Sale of tax certificates for unpaid taxes.—

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30           (4) A tax certificate representing less than \$500 ~~\$250~~ in  
31 delinquent taxes on property that has been granted a homestead  
32 exemption for the year in which the delinquent taxes were  
33 assessed may not be sold at public auction or by electronic sale  
34 as provided in subsection (1) but must be issued by the tax  
35 collector to the county at the maximum rate of interest allowed.  
36 Section 197.4725 or s. 197.502(3) may not be invoked if the  
37 homestead exemption is granted to the person who received the  
38 homestead exemption for the year in which the tax certificate  
39 was issued unless any such tax certificates and accrued interest  
40 represent an amount of \$500 ~~\$250~~ or more.

41           Section 3. This act shall take effect July 1, 2025.