

HB 957

2026

A bill to be entitled  
An act relating to deferred and unpaid taxes; amending  
s. 197.252, F.S.; limiting a specified tax deferral to  
properties with a just value of \$1 million or less;  
amending s. 197.432, F.S.; increasing the minimum  
value of a tax certificate that may be sold at public  
auction or by electronic sale; providing an effective  
date.

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

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

## 197.252 Homestead tax deferral.—

(1) Any person who is entitled to claim a homestead tax exemption under s. 196.031(1) on homestead property with a just value of \$1 million or less may apply to defer payment of a portion of the combined total of the ad valorem taxes, non-ad valorem assessments, and interest accumulated on a tax certificate. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer.

Section 2. Subsection (4) of section 197.432, Florida

HB 957

2026

26 **Statutes, is amended to read:**

27 197.432 Sale of tax certificates for unpaid taxes.—

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

39 **Section 3.** This act shall take effect July 1, 2026.