

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

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

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

14 197.252 Homestead tax deferral.—

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

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

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.