



LEGAL

Life Estates

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There are many different forms of ownership of real property. One form of ownership that is seen frequently in housing for older persons communities is the life estate. A life estate is an estate held only for the duration of a specified person's life, usually (but not always) the life of the person or persons living in the unit, with a remainder interest granted to another individual or entity whose ownership automatically commences after the life estate terminates. When this occurs in a condominium setting, the question arises whether the individual with a life estate may become a board member or vote on matters which come before the community.

In the case *Sauls v. Crosby*, 258 So. 2d 326 (Fla. 1 DCA 1972), the Court held that "in this jurisdiction a tenant for life or a person vested with an ordinary life estate is entitled to the use and enjoy-

ment of his estate during its existence. The only restriction on the life tenant's use and enjoyment is that he not permanently diminish or change the value of the future estate of the remainderman [the person who will receive the property after the life estate ends]." This case was cited by the Division of Florida Land Sales, Condominiums and Mobile Homes and put into a condominium context in the arbitration decision, *Spevack v. Plaza Del Prado Condominium Association, Inc* (Arb case 04-00-2794). In the *Spevack* case, the Association's governing documents required an individual to be a unit owner, as defined by the Condominium Act, in order to be eligible for a seat on the Board. Section 718.103, Florida Statutes, defines unit owner as the "record owner of legal title to a condominium parcel." The arbitrator, citing to *Sauls v. Crosby*, held that in his capacity as a life estate hold-

er the individual was entitled to the use and enjoyment of his unit, which included rights provided to the unit owners via the governing documents, including the right to vote on association matters and eligibility as a board member. The arbitrator pointed out, however, that this did not hold true for the remainderman who had no right of possession until the life estate terminates.

In a life estate situation, the person who holds the life estate is treated as the owner. The "remainderman" or person who will take title only after the person holding the life estate dies, has no rights at the condominium; cannot be a Board member and cannot vote on issues.

More modern life estate documents often allow the life estate holder to sell or do what they wish with the real property but that is a matter for the life estate holder and

the remainderman to determine with their own legal counsel and should not be a source of concern for the Association or its Board.

If you have questions about life estates or any other form of condominium ownership, consult your Association legal counsel before making any important decisions about what such ownership structure may mean with regard to a person's rights at your association.

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May Property News

DOROTHY JACKS
PBC PROPERTY APPRAISER

My staff is busy completing preparations for the 2021 estimated taxable property values, which will



be released to all Palm Beach County taxing authorities later this month. Specific details will be forthcoming.

In the meantime, I'd like to provide an update on one of my top priorities when I became your Property Appraiser in 2017: shortening the petition process for taxpayers.

Property owners who would like to appeal an assessed value or denied exemption can file a petition with the Value Adjustment Board (VAB), which is administered by the Clerk of the Circuit Court & Comptroller. Once all VAB hearings have been conducted, the final tax roll – and all changes approved by the VAB – is certified.

Shortening the timeframe of the tax roll's final certification allows my staff to focus all their efforts on the next tax roll. In 2019, we decreased the timeframe by nearly a month. This year, despite taking part in numerous hearings, my staff successfully integrated telephonic technology to make this the most

efficient year yet.

We will continue to work with the VAB to streamline the process and ensure efficiency and transparency for all taxpayers in Palm Beach County.

Public Services Support Department

The Public Services Support department receives and processes hundreds of public records requests annually. Data is derived from our Geographical Information System and appraisal/tax roll systems. We have several standard reports and are able to create customized, specialized reports and maps based on the taxpayer's needs.

Last year, the Public Services Support team, a group of five, managed:

- 733 Data Run Requests/Variations – This includes address labels, maps, owner's lists, and variances for when a taxpayer's planned use of their property deviates from local zoning.
- 109 Archive Records – This includes tax rolls and building cards. Some of our records date back to 1977, and homeowners request these records for income tax purposes. They usually want to know the value when the property changed hands.
- 144 Impact Fee Records – This is a request for a building card from

builders or homeowners who are searching to see if a structure ever existed on a vacant lot, and if so, its square feet, number of bedrooms, baths, etc. If there was a structure, they can submit the building card to the Palm Beach County Planning, Zoning and Building Department for an impact fee credit.

- 93 Custom/Specialized Reports – This could encompass any number of request, such as:
 - o Information from the tax roll by assessed value
 - o The number of homestead properties in certain cities
 - o The entire tax roll or appraisal database file for the current year
 - o Daily/Monthly sales updates
 - o Subdivision reports
 - o All vacant properties
 - o Spreadsheets listing information for certain cities
 - o All properties in an estate
 - o All single family homes or a list by property use code
 - o Certain properties by subdivision or labels for certain areas
 - o Vector and situs files

Did You Know? Our office occasionally receives requests for a listing of residences that have certain breeds of dog. Though we do manage a vast array of parcel data, "we do not track pooches," as our Specialist put it.

If you are interested in any special reports or maps, please contact Public Services Support at 561.355.2881 or pa-pubsvc@pbcgov.org. Fees for reports and programming can be

found at pbcgov.com/PAPA.

Home Values and Property Taxes

Your ad valorem property tax bill is based on two components: the value of your home and the tax rate, or millage. If home values increase, tax bills do not necessarily have to increase as the millage/tax rate could be reduced.

Both home values and proposed millage are revealed in the Notice of Proposed Property Taxes that will be mailed to all property owners in August. If you feel that the market value of your property is inaccurate, you have the right to file a petition for adjustment with the Value Adjustment Board through the Clerk of the Circuit Court & Comptroller. If you would like to address your tax rate, you have the right to speak to the elected officials who levy taxes at the public meetings listed in your Notice.

For more information, visit pbcgov.org/PAPA or contact Residential Appraisal Services at 561.355.2883 or myhouse@pbcgov.org.

Office Closed in Honor of Memorial Day

The Palm Beach County Property Appraiser's Office (including all of our Service Centers) will be closed in honor of Memorial Day on Monday, May 31, 2021. We honor the courageous men and women who died in military service for our country. Let us gratefully remember their sacrifice for our freedom and prosperity.