

HB 447

2015

1 A bill to be entitled

2 An act relating to ad valorem taxes and non-ad valorem
3 assessments against subdivision property; amending s.
4 193.0235, F.S.; providing for the assessment of ad
5 valorem taxes and non-ad valorem assessments against
6 certain common elements of a subdivision; prohibiting
7 such common elements from being prorated by the
8 property appraiser and included in the assessment of
9 the lots within the subdivision; providing an
10 effective date.

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

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14 Section 1. Subsection (2) of section 193.0235, Florida
15 Statutes, is renumbered as subsection (3) and a new subsection
16 (2) is added to that section to read:

17 193.0235 Ad valorem taxes and non-ad valorem assessments
18 against subdivision property.—

19 (2) Notwithstanding any other provision of law, a common
20 element used exclusively for the benefit of lot owners within a
21 subdivision, but that is located within a different county,
22 municipality, special district, or water management district
23 than the subdivision, shall be assessed separately, and any
24 applicable ad valorem tax or non-ad valorem assessment shall be
25 assessed against such separately valued property. The value of a
26 common element described in this subsection may not be prorated

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27 | by the property appraiser and included in the assessment of all
28 | the lots within the subdivision.

29 | Section 2. This act shall take effect January 1, 2016.