

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Bilirakis offered the following:

Amendment

Remove line(s) 167-210, and insert:

There are unpaid taxes on property contiguous to your property. The property with the unpaid taxes will be sold at auction on ... (date) ... unless the back taxes are paid. To make payment, or to receive further information about the purchase of the property, contact the clerk of court immediately at ... (address) ..., ... (telephone number)

Neither the failure of the tax collector to include the list of contiguous property owners pursuant to s. 197.502(4)(h), in his or her statement to the clerk nor the failure of the clerk to mail this notice to any or all of the persons listed in the tax

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28 collector's statement pursuant to s. 197.502(4)(h), shall be a
29 basis to challenge the validity of the tax deed issued pursuant
30 to any notice under s. 197.522.

31 Section 4. Ad valorem taxes and non-ad valorem assessments
32 against subdivision property.--

33 (1) Ad valorem taxes and non-ad valorem assessments shall
34 be assessed against the lots within a platted subdivision and
35 not upon the subdivision property as a whole. An ad valorem tax
36 or non-ad valorem assessment, including a tax or assessment
37 imposed by a local special district or water management
38 district, may not be assessed separately against recreational
39 facilities or other common elements, regardless of ownership.
40 The value of each parcel of land that is or has been part of a
41 platted subdivision and that is designated on the plat or the
42 approved site plan as a common element shall, regardless of
43 ownership, be prorated by the property appraiser and included in
44 the assessment of all the lots within the subdivision which
45 constitute inventory for the developer and are intended to be
46 conveyed or have been conveyed into private ownership.

47 (2) As used in this section, the term "common element"
48 includes:

49 (a) Subdivision property not included within lots
50 constituting inventory for the developer which are intended to
51 be conveyed or have been conveyed into private ownership.

52 (b) An easement through the subdivision property, not
53 including the property described in paragraph (a), which has
54 been dedicated to the public or retained for the benefit of the
55 subdivision.

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56 (c) Any other part of the subdivision which has been
57 designated on the plat or is required to be designated on the
58 site plan as a drainage pond, detention or retention pond, or
59 recreational feature and is for the benefit of the subdivision.

60 Section 5. This act shall take effect July 1, 2004.