

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

.  
. .  
.

Representative Bilirakis offered the following:

**Substitute Amendment for Amendment (516125) (with title amendment)**

Remove line(s) 167-209, 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

Amendment No. (for drafter's use only)

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 residential  
35 subdivision and not upon the subdivision property as a whole. An  
36 ad valorem tax or non-ad valorem assessment, including a tax or  
37 assessment imposed by a county, municipality, special district,  
38 or water management district, may not be assessed separately  
39 against common elements utilized exclusively for the benefit of  
40 lot owners within the subdivision, regardless of ownership. The  
41 value of each parcel of land that is or has been part of a  
42 platted subdivision and that is designated on the plat or the  
43 approved site plan as a common element for the exclusive benefit  
44 of lot owners shall, regardless of ownership, be prorated by the  
45 property appraiser and included in the assessment of all the  
46 lots within the subdivision which constitute inventory for the  
47 developer and are intended to be conveyed or have been conveyed  
48 into private ownership for the exclusive benefit of lot owners  
49 within the subdivision.

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

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

55 (b) An easement through the subdivision property, not  
56 including the property described in paragraph (a), which has

742281

Amendment No. (for drafter's use only)

57 been dedicated to the public or retained for the benefit of the  
58 subdivision.

59 (c) Any other part of the subdivision which has been  
60 designated on the plat or is required to be designated on the  
61 site plan as a drainage pond, or detention or retention pond,  
62 for the exclusive benefit of the subdivision.

63  
64

65 ===== T I T L E A M E N D M E N T =====

66 Remove line(s) 29, and insert:  
67 easements and other common