



HB 1721

2003

1 A bill to be entitled

2 An act relating to subdivision property; prohibiting the
3 assessment of taxes and special assessments against
4 property constituting the common elements of a
5 subdivision; requiring that the property appraiser prorate
6 the value of taxes and special assessments against
7 recreational facilities, easements, and other common
8 elements of a subdivision and include such prorated value
9 among the lots within the subdivision conveyed or intended
10 to be conveyed into private ownership; defining the term
11 "common element" for purposes of the act; providing an
12 effective date.

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

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16 Section 1. Taxes and special assessments against
17 subdivision property.--

18 (1) Ad valorem taxes, benefit taxes, and special
19 assessments by taxing authorities shall be assessed against the
20 lots within a platted subdivision and not upon the subdivision
21 property as a whole. An ad valorem tax, benefit tax, or special
22 assessment, including a tax or assessment imposed by a special
23 district, drainage district, or water management district, may
24 not be assessed separately against recreational facilities or
25 other common elements, regardless of ownership. The value of
26 each parcel of land that is or has been part of a platted
27 subdivision and that is designated on the plat or the approved
28 site plan as a common element shall, regardless of ownership, be
29 prorated by the property appraiser and included in the
30 assessment of all the lots within the subdivision which



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31 constitute inventory for the developer and which are intended to
32 be conveyed or which have been conveyed into private ownership.

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

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

38 (b) An easement through the subdivision property, not
39 including the property described in paragraph (a), which has
40 been dedicated to the public or retained for the benefit of the
41 subdivision.

42 (c) Any other part of the subdivision which has been
43 designated on the plat, or which is required to be designated on
44 the site plan, as a drainage pond, detention or retention pond,
45 or recreational feature and which is for the benefit of the
46 subdivision.

47 Section 2. This act shall take effect January 1, 2004.