

By Senator Abruzzo

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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
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.