



196224

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/16/2015	.	
	.	
	.	
	.	

The Committee on Appropriations (Negron) recommended the following:

Senate Amendment (with title amendment)

Between lines 54 and 55
insert:

Section 2. Paragraph (d) is added to subsection (2) of
section 193.0235, Florida Statutes, to read:

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

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



196224

11 (d) Property located within the same county as the
12 subdivision and used for at least 10 years exclusively for the
13 benefit of lot owners within the subdivision.

14
15 ===== T I T L E A M E N D M E N T =====

16 And the title is amended as follows:

17 Delete lines 2 - 4

18 and insert:

19 An act relating to ad valorem taxation; amending s.
20 192.0105, F.S.; conforming a provision to changes made
21 by the act; amending s. 193.0235, F.S.; revising the
22 definition of the term "common element" for purposes
23 of prorating ad valorem taxes for certain properties
24 under certain circumstances; amending s. 193.122,
25 F.S.;