

By Senator Rodriguez

37-00887C-17

20171616\_\_

1 A bill to be entitled  
2 An act relating to taxation; creating s. 193.0237,  
3 F.S.; defining terms; prohibiting separate ad valorem  
4 taxes or non-ad valorem assessments against the land  
5 upon which a multiple parcel building is located;  
6 specifying requirements for property appraisers in  
7 allocating the value of land containing a multiple  
8 parcel building among the parcels; providing that a  
9 condominium, timeshare, or cooperative may be created  
10 within a parcel in a multiple parcel building;  
11 specifying the allocation of land value to the  
12 assessed value of parcels containing condominiums and  
13 cooperatives; requiring each parcel in a multiple  
14 parcel building to be assigned a tax folio number;  
15 providing an exception; providing construction  
16 relating to the survivability of specified recorded  
17 instrument provisions under certain circumstances;  
18 providing applicability; amending s. 197.572, F.S.;  
19 providing for the survivability of easements for the  
20 support of certain improvements after tax sales and  
21 deeds; amending s. 197.573, F.S.; providing for the  
22 survivability of restrictions and covenants in  
23 recorded instruments other than deeds after tax sales;  
24 revising applicability; providing an effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:

27  
28 Section 1. Section 193.0237, Florida Statutes, is created  
29 to read:

37-00887C-17

20171616\_\_

30 193.0237 Assessment of multiple parcel buildings.-

31 (1) As used in this section, the term:

32 (a) "Multiple parcel building" means a building, other than  
33 a condominium, timeshare, or cooperative, which contains  
34 separate parcels that are vertically located, in whole or in  
35 part, on or over the same land.

36 (b) "Parcel" means a portion of a multiple parcel building  
37 which is identified in a recorded instrument by a legal  
38 description that is sufficient for record ownership and  
39 conveyance by deed separately from any other portion of the  
40 building.

41 (c) "Recorded instrument" means a declaration, covenant,  
42 easement, deed, plat, agreement, or other legal instrument,  
43 other than a lease, mortgage, or lien, which describes one or  
44 more parcels in a multiple parcel building and which is recorded  
45 in the public records of the county where the multiple parcel  
46 building is located.

47 (2) An ad valorem tax or non-ad valorem assessment,  
48 including a tax or assessment imposed by a county, municipality,  
49 special district, or water management district, may not be  
50 separately assessed against the land upon which a multiple  
51 parcel building is located. The value of the land containing a  
52 multiple parcel building, regardless of ownership, may not be  
53 separately assessed by the property appraiser, but must be  
54 allocated among and included in the assessment of all the  
55 parcels in the multiple parcel building.

56 (3) If a recorded instrument for a multiple parcel building  
57 provides a method for allocating all of the land value to the  
58 assessed values of the parcels in the building, the property

37-00887C-17

20171616\_\_

59 appraiser, for assessment purposes, must allocate the land value  
60 among the parcels as provided in the recorded instrument. If a  
61 land value allocation method is not provided in a recorded  
62 instrument, the property appraiser, for assessment purposes,  
63 must allocate all of the land value among the parcels in a  
64 multiple parcel building in the same proportion that the  
65 assessed value of the improvements in each parcel bears to the  
66 total assessed value of all the improvements in the entire  
67 multiple parcel building.

68 (4) A condominium, timeshare, or cooperative may be created  
69 within a parcel in a multiple parcel building. Any land value  
70 allocated to the assessed value of a parcel containing a  
71 condominium must be further allocated among the condominium  
72 units in that parcel in the manner required in s. 193.023(5).  
73 Any land value allocated to the assessed value of a parcel  
74 containing a cooperative must be further allocated among the  
75 cooperative units in that parcel in the manner required in s.  
76 719.114.

77 (5) Each parcel in a multiple parcel building must be  
78 assigned a separate tax folio number. However, if a condominium  
79 or cooperative is created within any such parcel, a separate tax  
80 folio number must be assigned to each condominium unit or  
81 cooperative unit, rather than to the parcel in which they were  
82 created.

83 (6) All provisions of a recorded instrument affecting a  
84 parcel in a multiple parcel building, which parcel has been sold  
85 for taxes or special assessments, survive and are enforceable  
86 after the issuance of a tax deed or master's deed, or upon  
87 foreclosure of an assessment, a certificate or lien, a tax deed,

37-00887C-17

20171616\_\_

88 a tax certificate, or a tax lien, to the same extent that they  
89 would be enforceable against a voluntary grantee of the title  
90 immediately before the delivery of the tax deed, master's deed,  
91 or clerk's certificate of title as provided in s. 197.573.

92 (7) This section applies to any land on which a multiple  
93 parcel building is substantially completed as of January 1 of  
94 the respective assessment year. This section applies to  
95 assessments beginning in the 2018 calendar year.

96 Section 2. Section 197.572, Florida Statutes, is amended to  
97 read:

98 197.572 Easements for conservation purposes, ~~or for~~ public  
99 service purposes, support of certain improvements, or ~~for~~  
100 drainage or ingress and egress survive tax sales and deeds.—When  
101 any lands are sold for the nonpayment of taxes, or any tax  
102 certificate is issued thereon by a governmental unit or agency  
103 or pursuant to any tax lien foreclosure proceeding, the title to  
104 the lands shall continue to be subject to any easement for  
105 conservation purposes as provided in s. 704.06 or for telephone,  
106 telegraph, pipeline, power transmission, or other public service  
107 purpose; and shall continue to be subject to any easement for  
108 support of improvements that may be constructed above the lands,  
109 and for the purposes of drainage or of ingress and egress to and  
110 from other land. The easement and the rights of the owner of it  
111 shall survive and be enforceable after the execution, delivery,  
112 and recording of a tax deed, a master's deed, or a clerk's  
113 certificate of title pursuant to foreclosure of a tax deed, tax  
114 certificate, or tax lien, to the same extent as though the land  
115 had been conveyed by voluntary deed. The easement must be  
116 evidenced by written instrument recorded in the office of the

37-00887C-17

20171616\_\_

117 clerk of the circuit court in the county where such land is  
118 located before the recording of such tax deed or master's deed,  
119 or, if not recorded, an easement for a public service purpose  
120 must be evidenced by wires, poles, or other visible occupation,  
121 an easement for drainage must be evidenced by a waterway, water  
122 bed, or other visible occupation, and an easement for the  
123 purpose of ingress and egress must be evidenced by a road or  
124 other visible occupation to be entitled to the benefit of this  
125 section; however, this shall apply only to tax deeds issued  
126 after the effective date of this act.

127 Section 3. Subsections (1) and (2) of section 197.573,  
128 Florida Statutes, are amended to read:

129 197.573 Survival of restrictions and covenants after tax  
130 sale.—

131 (1) When a deed or other recorded instrument in the chain  
132 of title contains restrictions and covenants running with the  
133 land, as hereinafter defined and limited, the restrictions and  
134 covenants shall survive and be enforceable after the issuance of  
135 a tax deed or master's deed, or a clerk's certificate of title  
136 upon foreclosure of a tax deed, tax certificate, or tax lien, to  
137 the same extent that it would be enforceable against a voluntary  
138 grantee of the owner of the title immediately before the  
139 delivery of the tax deed, master's deed, or clerk's certificate  
140 of title.

141 (2) This section applies ~~shall apply~~ to the usual  
142 restrictions and covenants limiting the use of property; the  
143 type, character and location of building; covenants against  
144 nuisances and what the former parties deemed to be undesirable  
145 conditions, in, upon, and about the property; and other similar

37-00887C-17

20171616\_\_

146 restrictions and covenants; but this section does ~~shall~~ not  
147 protect covenants that:

148 (a) Create ~~Creating~~ any debt or lien against or upon the  
149 property, except one providing for satisfaction or survival of a  
150 lien of record held by a municipal or county governmental unit,  
151 or one providing a lien for assessments accruing after such tax  
152 deed, master's deed, or clerk's certificate of title to a  
153 condominium association, homeowners' association, property  
154 owners' association, or other person having assessment powers  
155 under such covenants; or

156 (b) Require ~~Requiring~~ the grantee to expend money for any  
157 purpose, except one that may require that the premises be kept  
158 in a sanitary or sightly condition or one to abate nuisances or  
159 undesirable conditions.

160 Section 4. This act shall take effect upon becoming a law.