

By Senator Rodriguez

37-00902A-18

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

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

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32 Section 1. Section 193.0237, Florida Statutes, is created
33 to read:

34 193.0237 Assessment of multiple parcel buildings.—

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

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

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

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

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

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59 parcels in the multiple parcel building.

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

72 (4) A condominium, timeshare, or cooperative may be created
73 within a parcel in a multiple parcel building. Any land value
74 allocated to the assessed value of a parcel containing a
75 condominium must be further allocated among the condominium
76 units in that parcel in the manner required in s. 193.023(5).
77 Any land value allocated to the assessed value of a parcel
78 containing a cooperative must be further allocated among the
79 cooperative units in that parcel in the manner required in s.
80 719.114.

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

87 (6) All provisions of a recorded instrument affecting a

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88 parcel in a multiple parcel building, which parcel has been sold
89 for taxes or special assessments, survive and are enforceable
90 after the issuance of a tax deed or master's deed, or upon
91 foreclosure of an assessment, a certificate or lien, a tax deed,
92 a tax certificate, or a tax lien, to the same extent that they
93 would be enforceable against a voluntary grantee of the title
94 immediately before the delivery of the tax deed, master's deed,
95 or clerk's certificate of title as provided in s. 197.573.

96 (7) This section applies to any land on which a multiple
97 parcel building is substantially completed as of January 1 of
98 the respective assessment year.

99 Section 2. Section 193.0237, Florida Statutes, as created
100 by this act, applies to assessments beginning in the 2019
101 calendar year.

102 Section 3. Section 197.572, Florida Statutes, is amended to
103 read:

104 197.572 Easements for conservation purposes, ~~or for~~ public
105 service purposes, support of certain improvements, or ~~for~~
106 drainage or ingress and egress survive tax sales and deeds.—When
107 any lands are sold for the nonpayment of taxes, or any tax
108 certificate is issued thereon by a governmental unit or agency
109 or pursuant to any tax lien foreclosure proceeding, the title to
110 the lands shall continue to be subject to any easement for
111 conservation purposes as provided in s. 704.06 or for telephone,
112 telegraph, pipeline, power transmission, or other public service
113 purpose; and shall continue to be subject to any easement for
114 support of improvements that may be constructed above the lands,
115 and for the purposes of drainage or of ingress and egress to and
116 from other land. The easement and the rights of the owner of it

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117 shall survive and be enforceable after the execution, delivery,
118 and recording of a tax deed, a master's deed, or a clerk's
119 certificate of title pursuant to foreclosure of a tax deed, tax
120 certificate, or tax lien, to the same extent as though the land
121 had been conveyed by voluntary deed. The easement must be
122 evidenced by written instrument recorded in the office of the
123 clerk of the circuit court in the county where such land is
124 located before the recording of such tax deed or master's deed,
125 or, if not recorded, an easement for a public service purpose
126 must be evidenced by wires, poles, or other visible occupation,
127 an easement for drainage must be evidenced by a waterway, water
128 bed, or other visible occupation, and an easement for the
129 purpose of ingress and egress must be evidenced by a road or
130 other visible occupation to be entitled to the benefit of this
131 section; however, this shall apply only to tax deeds issued
132 after the effective date of this act.

133 Section 4. Subsections (1) and (2) of section 197.573,
134 Florida Statutes, are amended to read:

135 197.573 Survival of restrictions and covenants after tax
136 sale.—

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

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146 of title.

147 (2) This section applies ~~shall apply~~ to the usual
148 restrictions and covenants limiting the use of property; the
149 type, character and location of building; covenants against
150 nuisances and what the former parties deemed to be undesirable
151 conditions, in, upon, and about the property; and other similar
152 restrictions and covenants; but this section does ~~shall~~ not
153 protect covenants that:

154 (a) Create ~~creating~~ any debt or lien against or upon the
155 property, except one providing for satisfaction or survival of a
156 lien of record held by a municipal or county governmental unit,
157 or one providing a lien for assessments, accruing after such tax
158 deed, master's deed, or clerk's certificate of title, which are
159 assessed by a condominium association, homeowners' association,
160 property owners' association, or other person having assessment
161 powers under such covenants; or

162 (b) Require ~~requiring~~ the grantee to expend money for any
163 purpose, except one that may require that the premises be kept
164 in a sanitary or sightly condition or one to abate nuisances or
165 undesirable conditions.

166 Section 5. This act shall take effect upon becoming a law.