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A Partnership of Professional Associations  
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Tropical Bay Property Owner's Assn  
Board of Directors  
P.O. Box 430522  
Big Pine Key Fl 33043

Dear Board of Directors:

You have asked my opinion about whether not a unity of title/single ownership of multiple lots, to obtain the tax benefit of the Save our Homes Property Tax Exemption, for instance, would allow a multiple lot owner to only pay a single assessment under the Tropical Bay Deed Restrictions.

On page six (6) on the amended Deed Restriction, under the heading **Annual and Special Assessments**, paragraph 1., states, "Both annual and special assessments must be fixed at a uniform rate for all **lots** regardless of square footage area". Tropical Bay is a legally recorded Plat, which is divided into identifiable lots and blocks. The basis for the lots and blocks is found in the original plated subdivision for Tropical Bay First Addition, Second Addition and Third Addition which are recorded in the Public Records of Monroe County and also found on each owners deed, as well as the tax bill from both the Monroe County Tax Collector and the tax assessment from the Monroe County Property Tax Appraisers. All properties within Tropical Bay are defined by lots and blocks, and that is the measurement by which assessments under the Deed Restrictions are levied.

Respectfully,

  
Franklin D. Greenman

FDG/ms

Rec'd 4/27/07