

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

COMMUNITY AFFAIRS
Senator Simpson, Chair
Senator Brandes, Vice Chair

MEETING DATE: Monday, January 11, 2016
TIME: 4:00—6:00 p.m.
PLACE: 301 Senate Office Building

MEMBERS: Senator Simpson, Chair; Senator Brandes, Vice Chair; Senators Abruzzo, Bradley, Dean, Diaz de la Portilla, Hutson, and Thompson

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 766 Flores (Compare H 499)	Ad Valorem Taxation; Requiring a property appraiser to notify the Department of Revenue if the recertified just value of an assessment roll is less than the initial just value of an assessment roll by a specified amount; establishing deadlines for value adjustment boards to hear petitions and issue the second tax roll certification; revising the entities authorized to determine under certain circumstances that a petitioner owes ad valorem taxes or is owed a refund of overpaid taxes; authorizing the school board and county commission to audit certain expenses of the value adjustment board, etc. CA 01/11/2016 Favorable FT AP	Favorable Yeas 8 Nays 0
2	CS/SB 514 Ethics and Elections / Richter (Identical CS/H 355)	Supervisor of Elections Salaries; Revising the base salaries and group rates used to calculate additional compensation for a supervisor of elections based on population increments, etc. EE 11/17/2015 Fav/CS CA 01/11/2016 Fav/CS FP	Fav/CS Yeas 8 Nays 0
3	CS/SB 334 Judiciary / Montford (Compare CS/CS/H 91)	Severe Injuries Caused by Dogs; Providing for discretionary quarantine or impoundment of dogs that cause severe injuries to humans; specifying responsibility for payment of boarding and other costs; revising a requirement for automatic euthanasia for certain dogs that cause severe injury to humans; authorizing local governments to adopt certain ordinances pertaining to dogs that have bitten or attacked persons or domestic animals, etc. JU 12/01/2015 Fav/CS CA 01/11/2016 Favorable RC	Favorable Yeas 8 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Community Affairs

Monday, January 11, 2016, 4:00—6:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	SB 842 Hays (Similar H 301)	Property Prepared for a Tax-exempt Use; Consolidating and revising provisions relating to obtaining an ad valorem exemption for property owned by an exempt organization, including the requirement that the owner of an exempt organization take affirmative steps to demonstrate an exempt use; deleting provisions relating to the exemption as it applies to public worship and affordable housing and provisions incorporated into s. 196.1955, F.S., etc. CA 01/11/2016 Favorable FT AP	Favorable Yeas 8 Nays 0
5	SB 710 Bradley (Similar H 515)	Ad Valorem Taxation; Providing an exemption from ad valorem taxation for blood establishments, etc. CA 01/11/2016 Temporarily Postponed FT AP	Temporarily Postponed
6	SB 742 Hutson (Compare CS/H 517)	Certificates of Public Convenience and Necessity for Life Support or Air Ambulance Services; Requiring, rather than authorizing, county governing boards to adopt ordinances that provide standards for the issuance of certificates of public convenience and necessity for basic or advanced life support or air ambulance services; specifying subjects of standards; providing an appeal process; providing a standard for issuance for denied applications for certificates of public convenience and necessity, etc. HP 12/01/2015 Favorable CA 01/11/2016 Fav/CS JU FP	Fav/CS Yeas 6 Nays 2

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 766
 INTRODUCER: Senator Flores
 SUBJECT: Ad Valorem Taxation
 DATE: January 8, 2016 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Present	Yeatman	CA	Favorable
2.	_____	_____	FT	_____
3.	_____	_____	AP	_____

I. Summary:

SB 766 revises portions of the value adjustment board (VAB) property assessment appeal process. Currently, property tax payers can contest their property assessments and seek review of the assessment by the VAB. Specifically, the bill:

- Requires that a property appraiser provide written notification to the Department of Revenue (DOR) if the recertified just value of the assessment roll is less than the initial just value submitted to the DOR by more than 2 percent. The DOR must review the processes used by the property appraiser and the value adjustment board if the 2 percent threshold is exceeded for 3 consecutive years.
- Requires that the VAB submit the certified assessment roll to the property appraiser by June 1 following the tax year in which the assessments were made, or by December 1 if the petitions in that county increased by more than 10 percent from the prior year.
- Requires that a petition to the VAB be signed by the taxpayer or be accompanied by the taxpayer's written authorization for representation.
- Changes the interest rates for disputed property taxes at the VAB from 12 percent to the prime rate and proposes to allow property owners to accrue interest at the prime rate when the property appraiser and the property owner reach a settlement prior to the VAB hearing.
- Authorizes a petitioner or a property appraiser to reschedule the hearing a single time for "good cause."
- Restricts the qualifications of those who can represent a taxpayer before the VAB.
- Extends a process by 1 year, to fiscal year 2016-17, which allows a school district to estimate its prior period district required local effort millage in the event that the final tax roll is not certified on a timely basis.

II. Present Situation:

The Florida Constitution reserves ad valorem taxation to local governments and prohibits the state from levying ad valorem taxes on real and tangible personal property.¹ The ad valorem tax is an annual tax levied by counties, cities, school districts, and some special districts based on the value of real and tangible personal property as of January 1 of each year.² The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,³ and it provides for specified assessment limitations, property classifications and exemptions.⁴

After the property appraiser considers any assessment limitation or use classification affecting the just value of a property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.⁵ Citizens may appeal their assessed value informally to the property appraiser, or to the county VAB, or to the circuit court.

The Ad Valorem Process

Each property appraiser must submit an assessment roll to the DOR by July 1 of the assessment year to determine if the rolls meet all the appropriate requirements of law relating to form and just value. Assessment rolls include, in addition to taxable value, other information on the property located within the property appraiser's jurisdiction, such as just value, assessed value, and the amount of each exemption or discount.⁶ The ad valorem process involves several steps that generally follow the progression below:

Step 1

In addition to sending the assessment roll to the DOR, each property appraiser must certify to its taxing authorities the taxable value of all property within its jurisdiction no later than July 1 of the assessment year, unless extended for good cause by the DOR.⁷

Step 2

The taxing authority uses the taxable value provided by the property appraiser to prepare a proposed millage rate (i.e., tax rate) that is levied on the property's taxable value.⁸ Within 35 days of certification of the taxable value by the property appraiser (typically by August 4 of the assessment year), the taxing authority must advise the property appraiser of its proposed millage rates.⁹

¹ FLA. CONST. art. VII, s. 1(a).

² Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in article VII, section 1(b) of the Florida Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

³ FLA. CONST. art. VII, s. 4.

⁴ FLA. CONST. art. VII, ss. 3, 4, and 6.

⁵ Section 196.031, F.S.

⁶ Section 193.114, F.S.

⁷ Section 193.023(1), F.S.

⁸ Section 200.065(2)(a)1., F.S.

⁹ Section 200.065(2)(b), F.S.

Step 3

The property appraiser uses the proposed millage rates provided by the taxing authorities to prepare the notice of proposed property taxes, commonly referred to as the Truth in Millage (TRIM) notice.¹⁰ Generally, the TRIM notice must be mailed no later than 55 days after certification of taxable value by the property appraiser (typically by August 24 of the assessment year).¹¹

Step 4

Any property owner who disagrees with the assessment in the TRIM notice or who was denied an exemption or property classification may:

- Request an informal meeting with the property appraiser;¹²
- Appeal to the county VAB;¹³ or
- Challenge the assessment in circuit court.¹⁴

A petition to the VAB may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of the TRIM notice (typically by September 18 of the assessment year).¹⁵ A petition involving the denial of an exemption, a property classification, or a deferral must be filed at any time during the taxable year on or before the 30th day following the mailing of the TRIM notice (typically September 23 of the assessment year).¹⁶

Step 5

VAB hearings must begin between 30 and 60 days after the mailing of the TRIM notice (typically between September 23 and October 8 of the assessment year).¹⁷ The VAB must remain in session from day to day until all petitions, complaints, appeals, and disputes are heard.¹⁸ Current law does not establish when the VAB hearings must end. As of August 4, 2015, 64 counties completed their VAB appeals for 2014 and reported that information to the DOR.¹⁹ Broward, Jefferson, and Miami-Dade Counties are in the process of completing their 2014 VAB proceedings.

¹⁰ Section 200.069, F.S.

¹¹ See Section 200.065(2)(b), F.S.

¹² Section 194.011(2), F.S.

¹³ Section 194.011(3), F.S.

¹⁴ Sections 194.036(2) and 194.171, F.S.

¹⁵ Section 194.011(3)(d), F.S.

¹⁶ Section 194.011(3)(d), F.S.

¹⁷ Section 194.032(1)(a), F.S.

¹⁸ Section 194.032(3), F.S.

¹⁹ For spreadsheets containing the VAB petition summaries as reported to the DOR, see FLORIDA DEPARTMENT OF REVENUE, PROPERTY TAX DATA PORTAL: VAB SUMMARY available at <http://dor.myflorida.com/dor/property/resources/data.html> (last visited on December 11, 2015).

Step 6

After all VAB hearings are held, the VAB-adjusted assessment roll is submitted by the VAB to the property appraiser²⁰ and to the DOR.²¹ After making any adjustments to the assessment rolls caused by the VAB hearings, the property appraiser will certify the tax roll to the tax collector (typically before November 1 of the assessment year or as soon thereafter as the certified tax roll is received by the tax collector).²²

Step 7

The tax collector will then send tax bills within 20 working days to all properties owing tax within his or her jurisdiction.²³ Property taxes are due once a year, and can be paid beginning November 1 of the assessment year.²⁴ Generally, taxes become delinquent if not paid in full as of April 1 of the year after assessment.²⁵ Delinquent taxes will accrue interest until paid,²⁶ and may accrue penalties in certain circumstances.²⁷

The following chart summarizes key dates in this process:

“Typical Deadline” ²⁸	Actor	Action
Jan. 1, 2014	Property Appraiser	Property value is determined as of this date (“assessment date”)
July 1, 2014	Property Appraiser	Submit assessment roll to DOR
July 1, 2014	Property Appraiser	Certify taxable value to Tax Collector
Aug. 4, 2014	Tax Collector	Submit proposed millage rates to Property Appraiser
Aug. 24, 2014	Property Appraiser	Mail TRIM notice to Property Owners
Sept 23, 2014	Property Owner	File petition to VAB
Oct. 8, 2014	VAB	Begin VAB hearings
Nov. 1, 2014	VAB	Submit adjusted assessment roll to Property Appraiser
Nov. 28, 2014	Tax Collector	Mail tax bill to Property Owners
Mar. 31, 2015	Property Owner	Pay tax bill

School District Funding

Florida school districts are funded by support at the federal, state, and local government level. Federal funds are typically used to supplement state and local funds authorized by the Florida Legislature to support various education programs. State support for school districts is provided primarily by legislative appropriations. The major portion of state support is distributed through the Florida Education Finance Program (FEFP). The FEFP is the primary mechanism for funding the operating costs of Florida school districts. Local revenue for school support is derived almost

²⁰ Section 193.122(2), F.S.

²¹ Section 193.122(1), F.S.

²² Section 193.122(2), F.S.

²³ Section 197.322(2), (3), F.S.

²⁴ Section 197.333, F.S.

²⁵ Section 197.333, F.S.

²⁶ Section 197.152, F.S.

²⁷ See Section 196.161, F.S.

²⁸ The chart is provided for illustrative purposes. The deadline refers to the date the actor typically must take action. However, the deadline may be changed by other circumstances not identified in the chart.

entirely from property taxes levied by Florida's 67 counties. Each school district participating in the state allocation of funds for the operation of schools must levy a millage representing its required local effort (RLE) from property taxes.

Each school district's RLE millage rate is determined by a statutory procedure that is initiated by certification of the most recent estimated property tax values²⁹ of each district by the DOR to the Commissioner of Education (Commissioner) no later than 2 working days prior to July 19 of the assessment year.³⁰ No later than July 19 of the assessment year, the Commissioner uses the estimated property tax values to calculate the RLE millage rate that would generate enough property taxes to cover the RLE amount for that year as set forth in the General Appropriations Act.³¹ For example, the estimated 2013-2014 school taxable value was certified by the DOR to the Commissioner in July 2013.

If a district fails to collect the full amount of its RLE in a prior year because of changes in property values,³² the Commissioner is authorized to calculate an additional millage rate necessary to generate the amount of uncollected funds.³³ The additional millage rate is referred to as the prior period funding adjustment millage (PPFAM). The PPFAM is typically calculated in July of the year following the assessment. Continuing the above example, the recalculated 2013-2014 school taxable value (after any changes) is typically certified by the DOR to the Commissioner in July 2014.

Changes in property values may occur as a result of litigation or VAB petitions challenging the assessed value or inclusion of certain property on the assessment roll.³⁴ However, until final adjudication of any litigation or VAB petition, the assessed value of the contested property is excluded from the computation of a school district's RLE.³⁵ If final adjudication does not occur prior to the PPFAM calculation in July of the year after assessment, the school district cannot collect the unrealized school funds.

In 2015, the Legislature passed a temporary solution for school districts where the local VAB process delays completion of the certification of the final tax roll for longer than 1 year.³⁶ For the 2015-16 fiscal year only, such districts can "speed-up" the levy of 2014 unrealized RLE funds by levying a PPFAM equal to 75 percent of the district's most recent unrealized RLE for which a PPFAM was determined.³⁷

²⁹ The ad valorem tax process involves numerous steps, and the value of property may change depending on the outcome of informal appeals to the property appraiser, VAB determinations, or circuit court decisions.

³⁰ Section 1011.62(4)(a)1.a., F.S.

³¹ Section 1011.62(4)(a)1.a., F.S.

³² Section 1011.62(4)(c), F.S.

³³ Section 1011.62(4)(e), F.S.

³⁴ Section 1011.62(4)(c)1., F.S.

³⁵ Section 1011.62(4)(c)2., (d), F.S.

³⁶ Ch. 2015-222, Laws of Fla.

³⁷ Section 1011.62(4)(e)1.c., F.S.

Value Adjustment Board Process

Chapter 194, F.S., provides for administrative and judicial review of ad valorem tax assessments. Each county in Florida has a VAB composed of five members³⁸ that hears petitions pertaining to property assessments made by the county property appraiser.³⁹ The VAB hears evidence from both the petitioner and property appraiser as to whether a property is appraised at its fair market value, as well as issues related to tax exemptions, deferments, and portability.⁴⁰

The property owner may initiate a review by filing a petition with the clerk of the VAB.⁴¹ A petitioner before the VAB may be represented by an attorney or agent.⁴² DOR rules state, “The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the VAB.”⁴³ Generally, a petitioner before the VAB must pay all of the non-ad valorem assessments and make a partial payment of the ad valorem taxes before the taxes become delinquent.⁴⁴

The clerk of the VAB⁴⁵ is responsible for receiving completed petitions, acknowledging receipt to the taxpayer, sending a copy of the petition to the property appraiser, and scheduling appearances before the VAB. The petitioner may reschedule the hearing a single time by submitting to the clerk a written request to reschedule, at least 5 calendar days before the day of the originally scheduled hearing.⁴⁶ VAB petition forms may be found at the DOR website, the County Property Appraiser’s office, and in most counties at the office or website of the VAB Clerk.⁴⁷ There is no statutory requirement that the petitioner sign the VAB petition. However, DOR rules state, “A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.”⁴⁸

A petitioner is required to provide the property appraiser with a list of evidence, copies of documentation, and summaries of testimony at least 15 days prior to the hearing.⁴⁹ If the petitioner provides this information, and sends the appraiser a written request for responsive information, the appraiser must provide a list of evidence and copies of documentation to be presented at the hearing, including the “property record card,”⁵⁰ but only if the petitioner checks the appropriate box on the form.⁵¹ The property appraiser is not required to provide a copy of the

³⁸ Section 194.015, F.S.

³⁹ Section 194.011, F.S. The VAB also hears complaints about homestead exemptions and appeals exemption, deferral, or classification decisions. Section 194.032(1)(a), F.S.

⁴⁰ Additionally, VABs appoint special magistrates, who are qualified real estate appraisers, personal property appraisers or attorneys, to act as impartial agents in conducting hearings and making recommendations on all petitions. Section 194.035(1), F.S.

⁴¹ Section 194.011(3)(b), F.S.

⁴² Section 194.034(1)(a), F.S.

⁴³ Rule 12D-9.018(3), F.A.C.

⁴⁴ Section 194.014(1), F.S.

⁴⁵ The county clerk usually serves as the clerk of the VAB. Section 194.015, F.S.

⁴⁶ Section 194.032(2)(a), F.S.

⁴⁷ Section 194.011(3)(a), F.S.

⁴⁸ Rule 12D-9.018(4), F.A.C.

⁴⁹ Section 194.011(4)(a), F.S.

⁵⁰ Section 194.011(4)(b), F.S.

⁵¹ Section 194.032(2)(a), F.S.

property record card if it is available online.⁵² The property record card is a record of assessment information maintained by the property appraiser for assessed properties in his or her jurisdiction.⁵³ Currently, information submitted to the VAB as evidence generally becomes public record and is subject to Florida's public records laws.⁵⁴

Value Adjustment Board Members and Special Magistrates

In 1895, the Legislature provided exclusive responsibility for hearing taxpayer appeals from assessments in the county commissions.⁵⁵ In 1969, the Legislature changed the membership to include school board members.⁵⁶ In 2008, the Legislature again changed the membership to include two citizen members.⁵⁷ Currently, the VAB consists of two members of the governing body of the county as elected from the membership of the board of said governing body (one of whom shall be elected chairperson), one member of the school board as elected from the membership of the school board, and two citizen members.⁵⁸

A quorum of three members of the board must include at least:

- One member of the governing body of the county.
- One member of the school board.
- One citizen member.⁵⁹

In addition, current law requires counties with a population greater than 75,000 to hire special magistrates to conduct valuation hearings.⁶⁰ Before conducting hearings, a board must hold an organizational meeting to appoint special magistrates and legal counsel and to perform other administrative functions.⁶¹ Special magistrates must meet the following qualifications⁶²:

- A special magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation.
- A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation.
- A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ Informal, Fla. Op. Att'y Gen. (April 30, 2010) available at <http://www.myfloridalegal.com/ago.nsf/Opinions/946D6B5DA86200268525771B00485776>; FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN, PTO 10-07 – VALUE ADJUSTMENT BOARD HEARINGS AND CONFIDENTIALITY (May 27, 2010).

⁵⁵ Ch. 4322, Laws of Fla. (1895).

⁵⁶ Ch. 69-140, Laws of Fla.

⁵⁷ Ch. 2008-197, Laws of Fla.

⁵⁸ Section 194.015, F.S.

⁵⁹ *Id.*

⁶⁰ Section 194.035, F.S.

⁶¹ Section 194.011(5)(a)2., F.S.

⁶² Section 194.035(1), F.S.

Determinations of VAB

Current law requires VABs to render a written decision within 20 calendar days after the last day the board is in session.⁶³ The decision of the VAB must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser.⁶⁴ If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the VAB.⁶⁵ The clerk of the VAB, upon issuance of a decision, shall notify each taxpayer and the property appraiser of the decision of the VAB. If requested by the DOR, the clerk shall provide to the DOR a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037, F.S., in the manner and form requested.

In 2011, the Florida Legislature created s. 194.014, F.S., to require taxpayers challenging their assessments to pay at least 75 percent of the ad valorem taxes before those taxes become delinquent. If the VAB determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent until the unpaid amount is paid.⁶⁶ If the VAB determines that a refund is due, the overpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent until a refund is paid.⁶⁷ Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice.⁶⁸

Similarly, taxpayers who file a petition in circuit court must pay the tax collector an amount not less than the amount of tax which the taxpayer admits in good faith to owe. If the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid, it enters a judgment against the taxpayer for the deficiency and for interest on the deficiency at a rate of 12 percent.⁶⁹

III. Effect of Proposed Changes:

Section 1 amends s. 192.0105, F.S., to make conforming changes related to taxpayer representation before the VAB in s. 194.034(1)(a), F.S..

Section 2 creates s. 193.1148, F.S., to require that the property appraiser provide written notification to the DOR if the recertified just value of the assessment roll is less than the initial just value submitted to the DOR pursuant to s. 193.1142, F.S., by more than 2 percent. If the 2 percent threshold is exceeded for 3 consecutive years, the DOR shall review the processes used by the property appraiser in deriving the initial just values of the assessments rolls and the value adjustment board in changing and determining the final tax roll for the 3-year period, and make written findings. The property appraiser and value adjustment board must cooperate with the

⁶³ Section 194.034(2), F.S.

⁶⁴ *Id.*; see also rules 12D-9.030, 12D-9.032, and 12D-10.003(3), F.A.C.

⁶⁵ Section 194.034(2), F.S.

⁶⁶ Section 194.014(2), F.S.

⁶⁷ *Id.*

⁶⁸ *Id.*

⁶⁹ Section 194.192, F.S.

DOR during its conduct of a review and make all matters and records bearing on the review available to the DOR upon request.

Section 3 amends s. 193.122, F.S., to require VABs to hear all petitions and issue its second certification by June 1 following the tax year in which the assessments were made, or by December 1 if the petitions in that county increased by more than 10 percent from the prior year. This change is effective beginning July 1, 2017.

Section 4 provides applicability for changes made to s. 193.122(3), F.S. The amendment made by this act to s. 193.122(3), F.S., first applies to the 2017 tax roll.

Section 5 amends s. 194.011, F.S., to require that a petition to the VAB must be signed by the taxpayer or accompanied by the taxpayer's written authorization for representation by a person specified in s. 194.034(1)(a), F.S. A written authorization is valid for 1 tax year, and a new written authorization by the taxpayer is required for each subsequent tax year.

Section 6 amends s. 194.014, F.S., to change the amount of interest that accrues on disputed ad valorem taxes from 12 percent to the bank prime loan rate as published by the Federal Reserve on July 1 or the first business day thereafter. Furthermore, the section allows for interest accrual, at the prime rate, when the property appraiser and the property owner reach a settlement prior to the VAB hearing. Interest on overpayments is funded proportionately by each taxing authority in the county. Currently, the bank prime rate is published on a website titled "H.15 Selected Interest Rates" and is 3.25 percent.⁷⁰ The section does not change the interest rate for amounts in dispute for court proceedings.

Section 7 amends s. 194.015, F.S., to allow the school board and the county commission to audit the expenses related to the value adjustment board process.

Section 8 amends s. 194.032, F.S., to require a property appraiser to notify the petitioner that the property record card is available online if the petitioner checks the appropriate box on the petition form to request a copy of the property record card containing relevant information used in computing the current assessment, and the property record card is in fact available online from the property appraiser. The section also provides that the petitioner or the property appraiser may reschedule the hearing a single time for good cause. "Good cause" is defined to mean circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent him or her from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner, the clerk must notify the petitioner of the rescheduled date and time for his or her appearance at least 15 calendar days before the date of the rescheduled appearance.

Section 9 amends s. 194.034, F.S., to restrict the persons who may represent a person before the VAB. The section provides that petitioners before the VAB may be represented by:

- A corporate representative of the taxpayer;
- An attorney who is a member of the Florida Bar;

⁷⁰ FEDERAL RESERVE, H.15 SELECTED INTEREST RATES (March 9, 2015) *available at* <http://www.federalreserve.gov/releases/h15/current/>.

- A real estate appraiser or a real estate broker licensed under ch. 475, F.S.;
- A certified public accountant licensed under ch. 473, F.S., retained by the taxpayer; or
- An individual with power of attorney to act on behalf of the taxpayer who receives no compensation.

Section 10 amends s. 1011.62(4)(e), F.S., to provide an alternative computation of school funds for the 2016-2017 fiscal year when the final taxable value of a school district is delayed by VAB hearings. The section provides school districts with a temporary funding solution when the local VAB process delays completion of the certification of the final tax roll for longer than 1 year. For the 2016-17 fiscal year only, such districts can “speed-up” the levy of 2015 unrealized RLE funds by levying a PPFAM equal to 75 percent of the district’s most recent unrealized RLE for which a PPFAM was determined.⁷¹

Section 11 provides an effective date of July 1, 2016, except as otherwise expressly provided.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18(a) of the Florida Constitution provides in pertinent part that no county or municipality shall be bound by any general law requiring such county or municipality to spend funds unless certain exemptions or exceptions are met.

Sections 3 and 4 of the bill are expected to have a negative \$49.8 million non-recurring impact to local government revenues in Fiscal Year 2018-2019. However, section 6 of the bill is expected to have a positive impact on local governments of \$5.6 million in Fiscal Year 2016-2017, \$4.4 million in FY 2017-18 and \$4.0 million annually thereafter. Section 10 shifts costs, but it is expected to have a net even outcome by FY 2017-2018.

As a result, the long-term net impact on local governments should be positive, and it does not appear that the mandate provisions apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference evaluated the impacts of some of the provisions included in the bill as follows:

⁷¹ Similar legislation was passed in 2015. Ch. 2015-222, Laws of Fla.

- Sections 3 and 4, which require VABs to hear all petitions and certify the assessment roll by June 1, are expected to have a \$49.8 million non-recurring impact to local government revenues in Fiscal Year 2018-2019 due to a speed-up in the process.⁷²
- Section 6 reduces the interest rates on ad valorem taxes contested in a VAB proceeding. This section is expected to have a positive impact on local governments of \$5.6 million in Fiscal Year 2016-2017, \$4.4 million in FY 2017-18 and \$4.0 million annually thereafter.⁷³ Most petitioners in Miami-Dade County, which has the most VAB petitions, pay the full amount of ad valorem taxes and earn interest at 12 percent annually on the overpaid amount if successful in the petition. The result is more interest is paid out to petitioners than the amount of interest brought in to the county from interest paid on tax underpayments.⁷⁴
- Section 10, which provides a method of computing of school funds for the 2016-2017 fiscal year when the final taxable value of a school district is delayed by VAB hearings is expected to shift school funds, which typically would not become available until the following year, from Fiscal Year 2017-18 to FY 2016-17, resulting in a non-recurring, positive fiscal impact of \$37.7 million in Fiscal Year 2016-17 and a non-recurring, negative fiscal impact of \$37.7 million in Fiscal Year 2017-18.⁷⁵

B. Private Sector Impact:

Taxpayers that successfully dispute ad valorem assessments through a VAB hearing are expected to receive less revenue (interest paid on overpayments of disputed tax amounts) because of the interest rate change. Taxpayers may receive more revenue (interest paid on overpayments of disputed tax amounts) because this act allows for interest accrual when the property appraiser and the petitioner reach a settlement prior to the VAB hearing.

C. Government Sector Impact:

The bill requires local governments to take the following actions, which are likely to require expenditure of local funds:

- Sections 3 and 4 require VABs to hear all petitions and certify the tax roll to the property appraiser prior to June 1 of the year following the assessment, unless the petitions in that county increased by more than 10 percent from the prior year.

VI. Technical Deficiencies:

None.

⁷² Revenue Estimating Conference, *Value Adjustment Boards SB 766*, 203, (Nov. 20, 2015), available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/Impact1120.pdf (last visited December 18, 2015).

⁷³ *Id.*

⁷⁴ Discussion from Revenue Estimating Conference, Impact Conference, Value Adjustment Boards: HB 695 (March 13, 2015).

⁷⁵ Revenue Estimating Conference, *Value Adjustment Boards SB 766*, 203, (Nov. 20, 2015), available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/Impact1120.pdf (last visited December 18, 2015).

VII. Related Issues:

The DOR expressed concerns regarding section 2 of the bill.⁷⁶ Specifically, DOR is seeking guidance on how to conduct its review of the processes used by the property appraiser in deriving the initial just values of the assessment rolls and by the VAB in changing and determining the final tax roll. DOR is also seeking guidance on how extensive the reviews must be. In addition, DOR recommends that section 9 of the bill be revised to give the department specific authority to promulgate a form which allows a taxpayer to grant someone power of attorney solely to petition the VAB in a specific year concerning a specific parcel.

VIII. Statutes Affected:

This bill substantially amends sections 192.0105, 193.122, 194.011, 194.014, 194.015, 194.032, 194.034, and 1011.62 of the Florida Statutes.

This bill creates section 193.1148 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

⁷⁶ RFlorida Department of Revenue, *Legislative Bill Analysis for SB 766*, 6 (Jan 8, 2016).

By Senator Flores

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1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 192.0105, F.S.; conforming a provision to changes made
4 by the act; creating s. 193.1148, F.S.; requiring a
5 property appraiser to notify the Department of Revenue
6 if the recertified just value of an assessment roll is
7 less than the initial just value of an assessment roll
8 by a specified amount; requiring the department, if
9 such excess occurs for a specified period, to review
10 and make certain written findings regarding certain
11 processes used by the property appraiser and value
12 adjustment board; requiring the property appraiser and
13 value adjustment board to cooperate with the
14 department during its conduct of a review; amending s.
15 193.122, F.S.; establishing deadlines for value
16 adjustment boards to hear petitions and issue the
17 second tax roll certification; providing
18 applicability; amending s. 194.011, F.S.; specifying
19 procedures for filing petitions to the value
20 adjustment board; amending s. 194.014, F.S.; revising
21 the entities authorized to determine under certain
22 circumstances that a petitioner owes ad valorem taxes
23 or is owed a refund of overpaid taxes; revising the
24 rate at which interest accrues on unpaid and overpaid
25 ad valorem taxes; defining the term "bank prime loan
26 rate"; amending s. 194.015, F.S.; authorizing the
27 school board and county commission to audit certain
28 expenses of the value adjustment board; amending s.
29 194.032, F.S.; requiring a property appraiser to

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30 notify a petitioner when a property record card is
31 available online; authorizing a property appraiser to
32 reschedule a hearing relating to an assessment;
33 requiring a petitioner or a property appraiser to show
34 good cause to reschedule such hearing; defining the
35 term "good cause"; requiring the clerk to provide
36 notice to a petitioner of a rescheduled hearing within
37 a certain time; amending s. 194.034, F.S.; revising
38 the entities that may represent a taxpayer before the
39 value adjustment board; amending s. 1011.62, F.S.;
40 revising the time period for requirements and
41 calculations applicable to the levy and adjustment of
42 the Prior Period Funding Adjustment Millage before and
43 after certification of the district's final taxable
44 value; providing effective dates.

45
46 Be It Enacted by the Legislature of the State of Florida:

47
48 Section 1. Paragraph (f) of subsection (2) of section
49 192.0105, Florida Statutes, is amended to read:

50 192.0105 Taxpayer rights.—There is created a Florida
51 Taxpayer's Bill of Rights for property taxes and assessments to
52 guarantee that the rights, privacy, and property of the
53 taxpayers of this state are adequately safeguarded and protected
54 during tax levy, assessment, collection, and enforcement
55 processes administered under the revenue laws of this state. The
56 Taxpayer's Bill of Rights compiles, in one document, brief but
57 comprehensive statements that summarize the rights and
58 obligations of the property appraisers, tax collectors, clerks

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59 of the court, local governing boards, the Department of Revenue,
60 and taxpayers. Additional rights afforded to payors of taxes and
61 assessments imposed under the revenue laws of this state are
62 provided in s. 213.015. The rights afforded taxpayers to assure
63 that their privacy and property are safeguarded and protected
64 during tax levy, assessment, and collection are available only
65 insofar as they are implemented in other parts of the Florida
66 Statutes or rules of the Department of Revenue. The rights so
67 guaranteed to state taxpayers in the Florida Statutes and the
68 departmental rules include:

69 (2) THE RIGHT TO DUE PROCESS.—

70 (f) The right, in value adjustment board proceedings, to
71 have all evidence presented and considered at a public hearing
72 at the scheduled time, to be represented by a person specified
73 in s. 194.034(1)(a) an attorney or agent, to have witnesses
74 sworn and cross-examined, and to examine property appraisers or
75 evaluators employed by the board who present testimony (see ss.
76 194.034(1)(a) and (c) and (4), and 194.035(2)).

77 Section 2. Section 193.1148, Florida Statutes, is created
78 to read:

79 193.1148 Initial just value of the assessment roll.—

80 (1) Within 10 days after the recertification of the
81 assessment roll by the property appraiser under s. 193.122(3),
82 the property appraiser shall provide written notification to the
83 department if the recertified just value of the assessment roll
84 is less than the initial just value submitted to the department
85 pursuant to s. 193.1142 by more than 2 percent. If the 2 percent
86 threshold is exceeded for 3 consecutive years, the department
87 shall:

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88 (a) Review the process used by the property appraiser in
89 deriving the initial just values of the assessment rolls, and
90 make written findings regarding whether the property appraiser
91 complied with s. 193.011 and professionally accepted appraisal
92 practices; and

93 (b) Review the process used by the value adjustment board
94 in changing and determining the final tax roll for the 3-year
95 period specified in the notification or period specified in the
96 request, and make written findings regarding whether the value
97 adjustment board complied with chapter 194 and accepted
98 standards in determining property values.

99 (2) The property appraiser and value adjustment board shall
100 cooperate with the department during its conduct of a review and
101 make all matters and records bearing on the review available to
102 the department upon request.

103 Section 3. Effective July 1, 2017, subsection (3) of
104 section 193.122, Florida Statutes, is amended to read:

105 193.122 Certificates of value adjustment board and property
106 appraiser; extensions on the assessment rolls.—

107 (3) When the tax rolls have been extended pursuant to s.
108 197.323, the second certification of the value adjustment board
109 shall reflect all changes made by the board together with any
110 adjustments or changes made by the property appraiser. The value
111 adjustment board must hear all petitions and issue its second
112 certification by June 1 following the year in which the taxes
113 were assessed. If the number of petitions filed increases by
114 more than 10 percent over the prior year, the June 1 deadline is
115 extended to December 1. Upon the value adjustment board's second
116 ~~such~~ certification, the property appraiser shall recertify the

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117 tax rolls with all changes to the tax collector and shall
118 provide public notice of the date and fact of recertification
119 pursuant to subsection (2).

120 Section 4. The amendment to section 193.122, Florida
121 Statutes, made by this act first applies to the 2017 tax roll.

122 Section 5. Subsection (3) of section 194.011, Florida
123 Statutes, is amended to read:

124 194.011 Assessment notice; objections to assessments.—

125 (3) A petition to the value adjustment board must be in
126 substantially the form prescribed by the department.
127 Notwithstanding s. 195.022, a county officer may not refuse to
128 accept a form provided by the department for this purpose if the
129 taxpayer chooses to use it. A petition to the value adjustment
130 board must be signed by the taxpayer or accompanied by the
131 taxpayer's written authorization for representation by a person
132 specified in s. 194.034(1)(a). A written authorization is valid
133 for 1 tax year, and a new written authorization by the taxpayer
134 is required for each subsequent tax year. A petition must also
135 ~~shall~~ describe the property by parcel number and shall be filed
136 as follows:

137 (a) The clerk of the value adjustment board and the
138 property appraiser shall have available and shall distribute
139 forms prescribed by the Department of Revenue on which the
140 petition shall be made. Such petition shall be sworn to by the
141 petitioner.

142 (b) The completed petition shall be filed with the clerk of
143 the value adjustment board of the county, who shall acknowledge
144 receipt thereof and promptly furnish a copy thereof to the
145 property appraiser.

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146 (c) The petition shall state the approximate time
147 anticipated by the taxpayer to present and argue his or her
148 petition before the board.

149 (d) The petition may be filed, as to valuation issues, at
150 any time during the taxable year on or before the 25th day
151 following the mailing of notice by the property appraiser as
152 provided in subsection (1). With respect to an issue involving
153 the denial of an exemption, an agricultural or high-water
154 recharge classification application, an application for
155 classification as historic property used for commercial or
156 certain nonprofit purposes, or a deferral, the petition must be
157 filed at any time during the taxable year on or before the 30th
158 day following the mailing of the notice by the property
159 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
160 or s. 196.193 or notice by the tax collector under s. 197.2425.

161 (e) A condominium association, cooperative association, or
162 any homeowners' association as defined in s. 723.075, with
163 approval of its board of administration or directors, may file
164 with the value adjustment board a single joint petition on
165 behalf of any association members who own parcels of property
166 which the property appraiser determines are substantially
167 similar with respect to location, proximity to amenities, number
168 of rooms, living area, and condition. The condominium
169 association, cooperative association, or homeowners' association
170 as defined in s. 723.075 shall provide the unit owners with
171 notice of its intent to petition the value adjustment board and
172 shall provide at least 20 days for a unit owner to elect, in
173 writing, that his or her unit not be included in the petition.

174 (f) An owner of contiguous, undeveloped parcels may file

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175 with the value adjustment board a single joint petition if the
176 property appraiser determines such parcels are substantially
177 similar in nature.

178 (g) An owner of multiple tangible personal property
179 accounts may file with the value adjustment board a single joint
180 petition if the property appraiser determines that the tangible
181 personal property accounts are substantially similar in nature.

182 (h) The individual, agent, or legal entity that signs the
183 petition becomes an agent of the taxpayer for the purpose of
184 serving process to obtain personal jurisdiction over the
185 taxpayer for the entire value adjustment board proceedings,
186 including any appeals of a board decision by the property
187 appraiser pursuant to s. 194.036.

188 Section 6. Subsection (2) of section 194.014, Florida
189 Statutes, is amended to read:

190 194.014 Partial payment of ad valorem taxes; proceedings
191 before value adjustment board.—

192 (2) If the value adjustment board or the property appraiser
193 determines that the petitioner owes ad valorem taxes in excess
194 of the amount paid, the unpaid amount accrues interest at an
195 annual percentage rate equal to the bank prime loan rate on July
196 1, or the first business day thereafter if July 1 is a Saturday,
197 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
198 year, beginning on ~~from~~ the date the taxes became delinquent
199 pursuant to s. 197.333 until the unpaid amount is paid. If the
200 value adjustment board or the property appraiser determines that
201 a refund is due, the overpaid amount accrues interest at an
202 annual percentage rate equal to the bank prime loan rate on July
203 1, or the first business day thereafter if July 1 is a Saturday,

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204 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
205 year, beginning on ~~from~~ the date the taxes became delinquent
206 pursuant to s. 197.333 until a refund is paid. Interest on
207 overpayments shall be funded proportionately by each taxing
208 authority in the county. Interest does not accrue on amounts
209 paid in excess of 100 percent of the current taxes due as
210 provided on the tax notice issued pursuant to s. 197.322. As
211 used in this subsection, the term "bank prime loan rate" means
212 the average predominant prime rate quoted by commercial banks to
213 large businesses as published by the Board of Governors of the
214 Federal Reserve System.

215 Section 7. Section 194.015, Florida Statutes, is amended to
216 read:

217 194.015 Value adjustment board. ~~There is hereby created A~~
218 value adjustment board is created for each county, which shall
219 consist of two members of the governing body of the county as
220 elected from the membership of the board of the ~~said~~ governing
221 body, one of whom shall be elected chairperson, and one member
222 of the school board as elected from the membership of the school
223 board, and two citizen members, one of whom shall be appointed
224 by the governing body of the county and must own homestead
225 property within the county and one of whom must be appointed by
226 the school board and must own a business occupying commercial
227 space located within the school district. A citizen member may
228 not be a member or an employee of any taxing authority, and may
229 not be a person who represents property owners in any
230 administrative or judicial review of property taxes. The members
231 of the board may be temporarily replaced by other members of the
232 respective boards on appointment by their respective

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233 chairpersons. Any three members shall constitute a quorum of the
234 board, except that each quorum must include at least one member
235 of said governing board, at least one member of the school
236 board, and at least one citizen member and no meeting of the
237 board shall take place unless a quorum is present. Members of
238 the board may receive such per diem compensation as is allowed
239 by law for state employees if both bodies elect to allow such
240 compensation. The clerk of the governing body of the county
241 shall be the clerk of the value adjustment board. The board
242 shall appoint private counsel who has practiced law for over 5
243 years and who shall receive such compensation as may be
244 established by the board. The private counsel may not represent
245 the property appraiser, the tax collector, any taxing authority,
246 or any property owner in any administrative or judicial review
247 of property taxes. A ~~No~~ meeting of the board may not shall take
248 place unless counsel to the board is present. Two-fifths of the
249 expenses of the board shall be borne by the ~~district~~ school
250 board and three-fifths by the ~~district~~ county commission. The
251 school board and the county commission may audit the expenses
252 related to the value adjustment board process.

253 Section 8. Paragraph (a) of subsection (2) of section
254 194.032, Florida Statutes, is amended to read:

255 194.032 Hearing purposes; timetable.-

256 (2) (a) The clerk of the governing body of the county shall
257 prepare a schedule of appearances before the board based on
258 petitions timely filed with him or her. The clerk shall notify
259 each petitioner of the scheduled time of his or her appearance
260 at least 25 calendar days before the day of the scheduled
261 appearance. The notice must indicate whether the petition has

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262 been scheduled to be heard at a particular time or during a
263 block of time. If the petition has been scheduled to be heard
264 within a block of time, the beginning and ending of that block
265 of time must be indicated on the notice; however, as provided in
266 paragraph (b), a petitioner may not be required to wait for more
267 than a reasonable time, not to exceed 2 hours, after the
268 beginning of the block of time. If the petitioner checked the
269 appropriate box on the petition form to request a copy of the
270 property record card containing relevant information used in
271 computing the current assessment, the property appraiser must
272 provide the copy to the petitioner upon receipt of the petition
273 from the clerk regardless of whether the petitioner initiates
274 evidence exchange, unless the property record card is available
275 online from the property appraiser, in which case the property
276 appraiser must notify the petitioner that the property record
277 card is available online. ~~Upon receipt of the notice,~~ The
278 petitioner or the property appraiser may reschedule the hearing
279 a single time for good cause ~~by submitting to the clerk a~~
280 ~~written request to reschedule, at least 5 calendar days before~~
281 ~~the day of the originally scheduled hearing.~~ As used in this
282 paragraph, the term "good cause" means circumstances beyond the
283 control of the person seeking to reschedule the hearing which
284 reasonably prevent him or her from having adequate
285 representation at the hearing. If the hearing is rescheduled by
286 the petitioner, the clerk shall notify the petitioner of the
287 rescheduled date and time for his or her appearance at least 15
288 calendar days before the date of the rescheduled appearance.

289 Section 9. Paragraph (a) of subsection (1) of section
290 194.034, Florida Statutes, is amended to read:

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291 194.034 Hearing procedures; rules.—

292 (1) (a) Petitioners before the board may be represented by a
293 corporate representative of the taxpayer, an attorney who is a
294 member of The Florida Bar, a real estate appraiser or a real
295 estate broker licensed under chapter 475, or a certified public
296 accountant licensed under chapter 473, retained by the taxpayer,
297 or an individual with power of attorney to act on behalf of the
298 taxpayer who receives no compensation, ~~agent~~ and such person may
299 present testimony and other evidence. The property appraiser or
300 his or her authorized representatives may be represented by an
301 attorney in defending the property appraiser's assessment or
302 opposing an exemption and may present testimony and other
303 evidence. The property appraiser, each petitioner, and all
304 witnesses shall be required, upon the request of either party,
305 to testify under oath as administered by the chairperson of the
306 board. Hearings shall be conducted in the manner prescribed by
307 rules of the department, which rules shall include the right of
308 cross-examination of any witness.

309 Section 10. Paragraph (e) of subsection (4) of section
310 1011.62, Florida Statutes, is amended to read:

311 1011.62 Funds for operation of schools.—If the annual
312 allocation from the Florida Education Finance Program to each
313 district for operation of schools is not determined in the
314 annual appropriations act or the substantive bill implementing
315 the annual appropriations act, it shall be determined as
316 follows:

317 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The
318 Legislature shall prescribe the aggregate required local effort
319 for all school districts collectively as an item in the General

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320 Appropriations Act for each fiscal year. The amount that each
321 district shall provide annually toward the cost of the Florida
322 Education Finance Program for kindergarten through grade 12
323 programs shall be calculated as follows:

324 (e) *Prior period funding adjustment millage.*—

325 1. ~~There shall be~~ An additional millage ~~to be~~ known as the
326 Prior Period Funding Adjustment Millage shall be levied by a
327 school district if the prior period unrealized required local
328 effort funds are greater than zero. The Commissioner of
329 Education shall calculate the amount of the prior period
330 unrealized required local effort funds as specified in
331 subparagraph 2. and the millage required to generate that amount
332 as specified in this subparagraph. The Prior Period Funding
333 Adjustment Millage shall be the quotient of the prior period
334 unrealized required local effort funds divided by the current
335 year taxable value certified to the Commissioner of Education
336 pursuant to sub-subparagraph (a)1.a. This levy shall be in
337 addition to the required local effort millage certified pursuant
338 to this subsection. Such millage shall not affect the
339 calculation of the current year's required local effort, and the
340 funds generated by such levy shall not be included in the
341 district's Florida Education Finance Program allocation for that
342 fiscal year. For purposes of the millage to be included on the
343 Notice of Proposed Taxes, the Commissioner of Education shall
344 adjust the required local effort millage computed pursuant to
345 paragraph (a) as adjusted by paragraph (b) for the current year
346 for any district that levies a Prior Period Funding Adjustment
347 Millage to include all Prior Period Funding Adjustment Millage.
348 For the purpose of this paragraph, ~~there shall be~~ a Prior Period

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349 Funding Adjustment Millage shall be levied for each year
350 certified by the Department of Revenue pursuant to sub-
351 subparagraph (a)2.a. since the previous year certification and
352 for which the calculation in sub-subparagraph 2.b. is greater
353 than zero.

354 2.a. As used in this subparagraph, the term:

355 (I) "Prior year" means a year certified under sub-
356 subparagraph (a)2.a.

357 (II) "Preliminary taxable value" means:

358 (A) If the prior year is the 2009-2010 fiscal year or
359 later, the taxable value certified to the Commissioner of
360 Education pursuant to sub-subparagraph (a)1.a.

361 (B) If the prior year is the 2008-2009 fiscal year or
362 earlier, the taxable value certified pursuant to the final
363 calculation as specified in former paragraph (b) as that
364 paragraph existed in the prior year.

365 (III) "Final taxable value" means the district's taxable
366 value as certified by the property appraiser pursuant to s.
367 193.122(2) or (3), if applicable. This is the certification that
368 reflects all final administrative actions of the value
369 adjustment board.

370 b. For purposes of this subsection and with respect to each
371 year certified pursuant to sub-subparagraph (a)2.a., if the
372 district's prior year preliminary taxable value is greater than
373 the district's prior year final taxable value, the prior period
374 unrealized required local effort funds are the difference
375 between the district's prior year preliminary taxable value and
376 the district's prior year final taxable value, multiplied by the
377 prior year district required local effort millage. If the

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378 district's prior year preliminary taxable value is less than the
379 district's prior year final taxable value, the prior period
380 unrealized required local effort funds are zero.

381 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a
382 district's prior period unrealized required local effort funds
383 and prior period district required local effort millage cannot
384 be determined because such district's final taxable value has
385 not yet been certified pursuant to s. 193.122(2) or (3), for the
386 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage
387 for such fiscal year shall be levied, if not previously levied,
388 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's
389 most recent unrealized required local effort for which a Prior
390 Period Funding Adjustment Millage was determined as provided in
391 this section. Upon certification of the final taxable value for
392 the ~~2012, 2013, or~~ 2014 and 2015 tax rolls in accordance with s.
393 193.122(2) or (3), the Prior Period Funding Adjustment Millage
394 levied in ~~2015 and~~ 2016 and 2017 shall be adjusted to include
395 any shortfall or surplus in the prior period unrealized required
396 local effort funds that would have been levied in ~~2014 or~~ 2015
397 or 2016, had the district's final taxable value been certified
398 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016
399 tax levy. If this adjustment is made for a surplus, the
400 reduction in prior period millage may not exceed the prior
401 period funding adjustment millage calculated pursuant to
402 subparagraph 1. and sub-subparagraphs a. and b. and any
403 additional reduction shall be carried forward to the subsequent
404 fiscal year.

405 Section 11. Except as otherwise expressly provided in this
406 act, this act shall take effect July 1, 2016.

THE FLORIDA SENATE
APPEARANCE RECORD

1 - 11 - 16

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

766

Meeting Date

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name JESS MCCARTY

Job Title _____

Address 111 NW 15th St 2810

Phone 305-979-7110

MIAMI 33128

Email _____

City State Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing MIAMI - DADE COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

766
Bill Number (if applicable)

Meeting Date _____

Amendment Barcode (if applicable) _____

Topic Ad Valorem Taxation

Name Jessica Scher

Job Title Director Public Policy

Address 3250 SW 3 Ave

Phone 305-322-6143

Street
MIAMI FL 33129
City State Zip

Email schjer@unitedwaymiami-05

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing United Way of Miami-Dade

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

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1/11/14
Meeting Date

766
Bill Number (if applicable)

Topic VAB's

Amendment Barcode (if applicable)

Name DAVIN SUGGS

Job Title FISCAL POLICY DIRECTOR

Address 100 S. MONROE STREET

Phone 850.320.2635

Tallahassee FL 32301
City State Zip

Email

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL ASSOCIATION OF COUNTIES

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/14
Meeting Date

7660
Bill Number (if applicable)

Topic VAB

Amendment Barcode (if applicable)

Name Amber Hughes

Job Title Sr. Legislative Advocate

Address PO Box 9757

Phone 850-701-3621

Street

Tallahassee

State

Zip

Email ahughes@flcities.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida League of Cities

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
Meeting Date

SB 760
Bill Number (if applicable)

Topic Ad Valorem Taxation

Amendment Barcode (if applicable)

Name Iraida Mendez-Cartaya

Job Title Assee. Superintendent

Address 1450 NE 2nd Ave
Street

Phone (3)995-1497

Miami FL 33132
City State Zip

Email imendez@dade
schools.net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Miami-Dade County Public Schools

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

SB 766

1/11/14

Meeting Date

Bill Number (if applicable)

Topic Ad Valorem Taxation

Amendment Barcode (if applicable)

Name Carey Baker

Job Title Lake County Property Appraiser

Address 320 W. Main, Suite A

Phone 352-253-2150

Street

Towhee, FL 32778-3831

Email cbaker@lcpafl.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Assoc. of Property Appraisers

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

SB766

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Loren Levy

Job Title General Counsel, Property Appraisers' Ass'n of Fla

Address 1828 Riggins Rd

Phone 850-219-0220

Street

Tallahassee

City

FL

State

32308

Zip

Email levylawfirm@comcast.net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing _____

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



The Florida Senate

Committee Agenda Request

To: Senator Wilton Simpson, Chair
Committee on Community Affairs

Subject: Committee Agenda Request

Date: December 2, 2015

I respectfully request that **Senate Bill #766**, relating to Ad Valorem Taxation, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in cursive script that reads "Anitere Flores".

Senator Anitere Flores
Florida Senate, District 37

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: CS/CS/SB 514

INTRODUCER: Community Affairs Committee; Ethics and Elections Committee; and Senator Richter

SUBJECT: Supervisor of Elections Salaries

DATE: January 12, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Carlton</u>	<u>Roberts</u>	<u>EE</u>	<u>Fav/CS</u>
2.	<u>Cochran</u>	<u>Yeatman</u>	<u>CA</u>	<u>Fav/CS</u>
3.	_____	_____	<u>FP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 514 addresses the base salaries and group rates used to calculate the salary of Florida's supervisors of elections (supervisors). A supervisor's salary is determined by the size of the population served.¹ This bill makes the base salaries and group rates used to calculate a supervisor's salary the same as the current base salaries and group rates used to calculate the salaries of the clerks of circuit court,² property appraisers,³ and the tax collectors.⁴

II. Present Situation:

Supervisor of Elections

The supervisor of elections is a county office created by the Florida Constitution.⁵ The specific duties and responsibilities of the office are defined by ch. 98, F.S. (Registration Office, Officers, and Procedures).⁶ The supervisor is responsible for administering all elections in their respective counties, conducting voter registration, voter education, issuing voter information cards, providing absentee voting, maintaining election equipment, hiring and training election workers,

¹ Section 145.09, F.S.

² Section 145.051, F.S.

³ Section 145.10, F.S.

⁴ Section 145.11, F.S.

⁵ Art. VIII, s. 1(d), Fla. Const. The other county constitutional officers are the sheriff, tax collector, property appraiser, and clerk of the circuit court.

⁶ Ch. 98, F.S.

renting and equipping polling places, providing information and statistics on voter registration, voting and elections, qualifying candidates for office, and receiving campaign finance reports.⁷

Compensation of County Officials

The practice of determining the compensation of Florida's county constitutional officers by state law was sanctioned by the Constitution of 1885, and has been maintained since the 1986 constitutional revision.⁸ The current system applies to all officials, except for those whose salary is set by a county home rule charter and officials of counties with a chartered consolidated form of government.⁹

The salaries of county elected officials are funded at the county level by a resolution of the board of county commissioners in concurrence with the elected official involved.¹⁰ This resolution remains in effect for the official's current term of office, but may be rescinded at the end of each fiscal year by an agreement between the official and the board of county commissioners.¹¹ The payment of the official's salary comes from the budget for his or her office, but the county is liable for paying the officer's salary from the general revenue fund if the budget for the office is insufficient.¹² If this occurs, the county must notify the Department of Financial Services and the deficiency is listed in the comptroller's annual report of county finances and county fee officers.¹³

The final salary paid to each county constitutional officer is determined by the product of the salary rate calculated from the relevant section of ch. 145, F.S., the annual factor, the cumulative annual factor, and the initial factor.¹⁴ The annual factor and the cumulative annual factor are certified each year by the Department of Management Services.¹⁵ Each constitutional officer is eligible for an additional \$2,000 per year if that officer meets the certification requirement applicable to the office.¹⁶

The salary of a supervisor is established pursuant to a formula in s. 145.09, F.S. This formula has not been changed since 1988.¹⁷ Six population groups are each assigned a base salary; then, a group rate is established for each population group. The group rate is additional compensation for each additional person above the minimum population for that population group. The salary of a supervisor is the base salary for his or her population group plus the group rate adjustment.

⁷ Florida State Association of Supervisors of Elections, <http://www.myfloridaelections.com/About-Us/Who-We-Are/Membership-and-Officers> (last visited December 18, 2015).

⁸ The Florida Legislature's Office of Economic and Demographic Research, *Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2015-16*, page 1, <http://edr.state.fl.us/Content/local-government/reports/finsal15.pdf> (last visited December 4, 2015) ("EDR Report").

⁹ *Id.*

¹⁰ Section 145.022, F.S.

¹¹ *Id.*

¹² Section 145.141, F.S.

¹³ *Id.*

¹⁴ EDR Report at 1.

¹⁵ *Id.* at 2.

¹⁶ *Id.* at 4.

¹⁷ Chapter 88-175, s.1, Laws of Fla. (amending s. 145.09, F.S., effective July 1, 1988).

Currently, all county constitutional officers except for the supervisor have the same group rate for each population group.

The current population groups, base salary, and group rates for supervisors are:

Population Group	County Population Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	\$17,228	\$0.075
II	50,000	99,999	20,228	0.060
III	100,000	199,999	23,228	0.025
IV	200,000	399,999	25,728	0.015
V	400,000	999,999	28,728	0.005
VI	1,000,000		31,728	0.004

III. Effect of Proposed Changes:

The bill amends the base salaries and group rates for supervisors as follows:

Population Group	County Population Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	\$21,250	\$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

These amended base salaries and group rates would match the current base salaries and group rates used to calculate the salaries of the clerks of circuit court, property appraisers, and the tax collectors.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Since this bill requires counties to expend funds, it falls within the purview of Section 18(a), Article VII, Florida Constitution, which provides that counties are not bound by certain general laws that require the expenditure of funds unless certain exceptions or exemptions are met. Subsection (d) provides an exemption from this prohibition for laws determined to have an “insignificant fiscal impact,” and this bill appears to have an insignificant impact.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. **Fiscal Impact Statement:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The base salary and group rate changes would result in additional compensation to the supervisors of elections. The Office of Economic and Demographic Research has indicated that the statewide total would be \$1.2 million in salary increases, which averages to an \$18,540 increase per county.¹⁸ The average percentage increase in salary is estimated at 18.7 percent.¹⁹

VI. **Technical Deficiencies:**

None.

VII. **Related Issues:**

None.

VIII. **Statutes Affected:**

This bill substantially amends section 145.09 of the Florida Statutes.

IX. **Additional Information:**

A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Community Affairs on January 11, 2016:

Amends the effective date to October 1, 2016.

CS by Ethics and Elections on November 17, 2015:

Amends the base salaries for supervisors to match the current base salaries of the clerks of circuit court, property appraisers, and the tax collectors.

¹⁸ E-mail spreadsheet from the Office of Economic and Demographic Research, (Dec. 2, 2015) (on file with the Senate Committee on Community Affairs).

¹⁹ *Id.*

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



614426

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/11/2016	.	
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	.	

The Committee on Community Affairs (Bradley) recommended the following:

Senate Amendment

Delete line 30
and insert:
Section 2. This act shall take effect October 1, 2016.

By the Committee on Ethics and Elections; and Senator Richter

582-01323-16

2016514c1

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A bill to be entitled
An act relating to supervisor of elections salaries;
amending s. 145.09, F.S.; revising the base salaries
and group rates used to calculate additional
compensation for a supervisor of elections based on
population increments; providing an effective date.

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

Section 1. Subsection (1) of section 145.09, Florida
Statutes, is amended to read:

145.09 Supervisor of elections.—

(1) Each supervisor of elections shall receive as salary
the amount indicated, based on the population of his or her
county. In addition, a compensation shall be made for population
increments over the minimum for each population group, which
shall be determined by multiplying the population in excess of
the minimum for the group times the group rate.

Pop. Group	County Pop. Range	Base Salary	Group Rate
	Minimum	Maximum	
I	-0-	49,999	
		<u>\$21,250</u>	<u>\$0.07875</u>
		\$17,228	\$0.075

582-01323-16

2016514c1

25	II			<u>24,400</u>	<u>0.06300</u>
		50,000	99,999	20,228	0.060
26	III			<u>27,550</u>	<u>0.02625</u>
		100,000	199,999	23,228	0.025
27	IV			<u>30,175</u>	<u>0.01575</u>
		200,000	399,999	25,728	0.015
28	V			<u>33,325</u>	<u>0.00525</u>
		400,000	999,999	28,728	0.005
29	VI			<u>36,475</u>	<u>0.00400</u>
30		1,000,000		31,728	0.004

Section 2. This act shall take effect July 1, 2016.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

CS/SB 514

Bill Number (if applicable)

Topic Supervisor of Elections Salaries

Amendment Barcode (if applicable)

Name Carey Baker

Job Title Lake County Property Appraiser

Address 320 W. Main Street

Phone 352/253-2150

Tavares, FL 32778-3831

Email cbaker@lcpafl.org

Speaking: For Against Information

Waive Speaking: In Support Against (The Chair will read this information into the record.)

Representing Florida Association of Property Appraisers

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
Meeting Date

514
Bill Number (if applicable)

Topic SUPERVISORS OF ELECTIONS

Amendment Barcode (if applicable)

Name DAVID RAMBA

Job Title _____

Address 120 S. MONROE ST
Street

Phone 850-727-7087

TALLAHASSEE FL 32301
City State Zip

Email david@cambalaw.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing SUPERVISORS OF ELECTIONS

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Ethics and Elections, *Chair*
Banking and Insurance, *Vice Chair*
Appropriations
Appropriations Subcommittee on Health
and Human Services
Commerce and Tourism
Regulated Industries
Rules

SENATOR GARRETT RICHTER

President Pro Tempore
23rd District

November 19, 2015

The Honorable Wilton Simpson, Chair
Committee on Community Affairs
315 Knott Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman Simpson:

CS for Senate Bill 514 relating to Supervisor of Elections Salaries, has been referred to your committee. I would appreciate your consideration to place this bill on your committee's agenda at the earliest opportunity.

Sincerely,

A handwritten signature in blue ink, appearing to read "Garrett Richter".

Garrett Richter

cc: Tom Yeatman, Staff Director

REPLY TO:

- 3299 E. Tamiami Trail, Suite 203, Naples, Florida 34112-4961 (239) 417-6205
- 404 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5023
- 25 Homestead Road North, Suite 42 B, Lehigh Acres, Florida 33936 (239) 338-2777

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Ethics and Elections, *Chair*
Banking and Insurance, *Vice Chair*
Appropriations
Appropriations Subcommittee on Health
and Human Services
Commerce and Tourism
Regulated Industries
Rules

SENATOR GARRETT RICHTER

President Pro Tempore
23rd District

January 6, 2016

The Honorable Wilton Simpson, Chair
Committee on Community Affairs
315 Knott Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman Simpson:

Thank you for placing Senate Bill 514, relating to Supervisor of Elections Parity Pay, on the Community Affairs Committee agenda for Monday, Jan. 11, 2016. Unfortunately, my schedule may not allow me to be present to personally present this bill. I would request that my aide, Becky Kokkinos, be allowed to present this bill should I not be able to attend.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Garrett Richter".

Garrett Richter

cc: Tom Yeatman, Staff Director

REPLY TO:

- 3299 E. Tamiami Trail, Suite 203, Naples, Florida 34112-4961 (239) 417-6205
- 404 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5023
- 25 Homestead Road North, Suite 42 B, Lehigh Acres, Florida 33936 (239) 338-2777

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

The Florida Senatem
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: CS/SB 334

INTRODUCER: Judiciary Committee and Senator Montford

SUBJECT: Severe Injuries Caused by Dogs

DATE: January 8, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Brown</u>	<u>Cibula</u>	<u>JU</u>	<u>Fav/CS</u>
2.	<u>Cochran</u>	<u>Yeatman</u>	<u>CA</u>	<u>Favorable</u>
3.	_____	_____	<u>RC</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 334 revises procedures for use by animal control authorities and hearing officers in investigating an attack by a dog, classifying a dog as dangerous, and ordering the destruction of a dog. The process provided in law generally consists of an investigation, an initial determination of sufficient cause at a hearing, a final determination, and an appeal to the county court.

Under current law, a dog owner may present extenuating evidence in a hearing to determine whether to classify a dog as a dangerous dog as the result of a dog bite or attack. However, current law does not allow extenuating evidence if the bite or attack resulted in a severe injury to or death of a human. The bill authorizes a hearing officer to consider evidence in determining whether to destroy a dog that has caused severe injury to, but not the death of, a human.

Under current law, while the classification process is pending the dog may be impounded. This bill authorizes animal control authorities to immediately confiscate a dog if the dog has caused severe injury to a human.

Currently, after an initial determination of sufficient cause to classify a dog as dangerous, an animal control authority must provide notice to the owner. An owner may then challenge sufficient cause or proposed requirements through a hearing. After a hearing officer has issued a final determination, the owner may appeal the finding in county court.

This bill requires an animal control authority to include in the notice of sufficient cause the requirement that an owner obtain a certificate of registration for the dangerous dog. The owner may then challenge both the finding of sufficient cause and the proposed requirements. The bill also changes the court of jurisdiction for appeals from a county to a circuit court.

II. Present Situation:

Financial Liability of Owners of Dogs

Under Florida law, the owner of a dog is liable for any damage done by the dog to any person, domestic animal, or livestock.¹ In a criminal or civil action against a person for killing or injuring a dog, satisfactory proof that the dog was killing a domestic animal or livestock is a good defense.² An owner may be a person or an entity possessing, harboring, keeping, or having control or custody of a dog or a parent of a child under the age of 18 who has a dog.³ A dog owner is liable for damages if his or her dog bites a person while the person is in public, or lawfully in a private location, including the property of the owner.⁴ Liability attaches to the owner regardless of the former viciousness of the dog or the owner's knowledge of viciousness.

Florida provides two narrow limits or exceptions to liability. The liability of an owner for negligence is reduced by the percentage that the bitten person's negligence contributed to the biting incident.⁵ Also, if the injury takes place on the property of the owner on which the owner has prominently displayed a "Bad Dog" sign, unless the injured person is under the age of 6 or can show that damages are proximately caused by a negligent act or omission of the owner, the owner is not liable.⁶

Dangerous Dogs

Definition of Dangerous Dog

Florida law imposes specific requirements on the handling of dangerous dogs. A dangerous dog is defined as a dog that:

- Has aggressively bitten, attacked, endangered or inflicted severe injury on a person on public or private property;
- Has more than one time severely injured or killed a domestic animal while the dog is off the owner's property; or
- Has, when unprovoked, chased or approached a person in public in a menacing fashion, or with an attitude of attack.⁷

¹ Section 767.01, F.S. The term "livestock" is defined as grazing animals, such as cattle, horses, sheep, swine, goats, other hoofed animals, ostriches, emus, and rheas raised for private use or commercial purposes. Section 585.01(13), F.S.

² Section 767.03, F.S.

³ Section 767.11(7), F.S.

⁴ Section 767.04, F.S.

⁵ *Id.*

⁶ *Id.*

⁷ Section 767.11(1), F.S., requires an appropriate authority to document a dog as a dangerous dog. Section 767.11(2), F.S., further defines what is meant by "unprovoked" as that the victim whom while acting peacefully and lawfully has been bitten or chased in a menacing fashion or attacked by a dog. A severe injury is any physical injury that results in broken bones, multiple bites, or disfiguring lacerations requiring sutures or reconstructive surgery. Section 767.11(3), F.S.

Process for Classification of Dogs as Dangerous

An animal control officer or employee is typically the person who would investigate an incident involving a dog. In areas unserved by an animal control authority, the sheriff assumes the duties required of an animal control officer.⁸

Upon receiving a report of a potentially dangerous dog, the animal control authority must investigate the incident, interview the owner, and require a sworn affidavit from any person who seeks to have a dog classified as dangerous.⁹ A dog that is being investigated as a dangerous dog that is not impounded with the animal control authority must be humanely and safely confined by the owner in a securely fenced or enclosed area pending the outcome of the investigation.¹⁰

The animal control authority may not declare a dog as dangerous if:

- The injured person was unlawfully on the property, or if lawfully on the property was tormenting, abusing, or assaulting the dog or its owner or a family member; or
- The dog was protecting a person within the immediate vicinity of the dog from an unjustified attack or assault.¹¹

After investigating, the animal control authority must initially determine whether sufficient cause exists to classify the dog as dangerous and provide the owner an opportunity for a hearing before making a final determination. The animal control authority must provide written notice of sufficient cause to the owner by registered mail, certified hand delivery, or service in conformity with how service of process is made.

The owner has 7 calendar days from receiving the notice to file a written request for a hearing. The hearing officer must hold the hearing as soon as possible, no more than 21 calendar days, and no sooner than 5 days after receiving the request for hearing.¹²

Once a dog is classified as dangerous, the animal control authority must notify the owner by registered mail, certified hand delivery, or service. The owner has the right to appeal the decision in county court within 10 business days after receipt of the classification. The owner must confine the dog in a securely fenced or enclosed area pending the outcome of the appeal.¹³

Within 14 days after a dog is classified as dangerous or a classification is upheld by the county court, the owner must annually obtain from animal control a certificate of registration for the dog.¹⁴ The owner must immediately notify animal control if his or her dangerous dog is loose or unconfined; has bitten a person or attacked an animal; is sold, given away, or dies; or is otherwise moved to another address.¹⁵

⁸ Section 767.11(5) and (6), F.S.

⁹ Section 767.12(1)(a), F.S.

¹⁰ *Id.*

¹¹ Section 767.12(1)(b), F.S.

¹² Section 767.12(1)(c), F.S.

¹³ Section 767.12(1)(d), F.S.

¹⁴ Section 767.12(2), F.S.

¹⁵ Section 767.12(3), F.S.

Any person who violates any of the restrictions on owning a dangerous dog commits a noncriminal infraction, punishable by a fine of up to \$500.¹⁶

Attack by Dangerous Dog or Any Attack Resulting in Severe Injury or Death

Procedures different from the classification process above apply if an incident giving rise to an investigation was an attack by a dog that was previously classified as a dangerous dog or if the incident was the severe injury to or death of a human. Additionally, an attack by a dog that was previously classified as dangerous or an attack that causes a severe injury to or death of a human may result in the imposition of a criminal penalty on the dog's owner. In proceedings relating to a dog that has caused a severe injury to or death of a human, the statutes suggest that the mitigating factors used in the classification process above are immaterial.

Dangerous Dog; No Severe Injury to or Death of Human

If a dangerous dog attacks or bites a person or domestic animal without provocation, the owner is guilty of a first degree misdemeanor, punishable by up to a year in jail and up to a \$1,000 fine.¹⁷ Additionally, the animal control authority must immediately confiscate the dog, place the dog in quarantine if necessary, or impound and hold the dog for 10 business days after the owner is notified in writing, and thereafter destroy the dog, unless the owner has requested a hearing during the 10 day timeframe. While the dog is boarded, the owner must pay all costs and other fees to board the dog humanely and safely.¹⁸

Dangerous Dog; Severe Injury to or Death of Human

If a dangerous dog causes severe injury to or death of a person, the owner commits a third degree felony, punishable by up to 5 years in prison and up to a \$5,000 fine.¹⁹ In addition, the animal control authority must immediately confiscate the dog and follow the same process as is required for a dangerous dog that attacks without causing a severe injury to or death of a human.

Unclassified Dog; Severe Injury to or Death of Human

If a dog that has not been declared dangerous causes severe injury or death to a person, if the owner had prior knowledge of the dog's dangerous propensities but demonstrated reckless disregard, the owner commits a second degree misdemeanor, punishable by up to 60 days in jail and up to a \$500 fine.²⁰ In addition, the animal control authority must immediately confiscate the dog and follow the same process as is required for a dangerous dog that attacks without causing a severe injury to or death of a human.

A dog may not be destroyed while an appeal is pending.²¹

¹⁶ Section 767.12(7), F.S.

¹⁷ Sections 767.13(1), 775.082(4)(a), and 775.083(1)(d), F.S.

¹⁸ Section 767.13(1), F.S.

¹⁹ Sections 767.13(3), 775.082(3)(e), and 775.083(1)(c), F.S.

²⁰ Sections 767.13(2), 775.082(3)(b), and 775.083(1)(e), F.S.

²¹ Section 767.13(4), F.S.

III. Effect of Proposed Changes:

Determination of Destroying a Dog

Current law appears to require any dog that causes a severe injury to or death of a person to be destroyed, whether previously classified as a dangerous dog or not. This bill authorizes a hearing officer or a judge to consider the nature and circumstances of the injury and the likelihood of future harm if a severe injury to a person was caused by an unclassified dog. Owners are currently afforded a similar opportunity to present extenuating circumstances in classification hearings. The bill adds that dogs classified as dangerous due to an incident that causes severe injury to a human being may be destroyed in an expeditious and humane manner, depending on the circumstances.

The bill does not limit any local government from adopting an ordinance to address the safety and welfare concerns caused by attacks on persons or domestic animals.

Investigation of a Dog Causing Injury but Unclassified as Dangerous

Under current law, the process of determining whether a dog is dangerous begins with an investigation by an animal control officer. The bill specifies additional procedures and allows an animal control authority to take additional actions if the dog has caused severe injury to a human. Upon investigation, the animal control authority may immediately confiscate, quarantine, or impound the dog. However, the dog may not be destroyed until the case is over. If the dog is taken from the owner while the case is pending, the bill requires the owner to pay boarding costs and fees to humanely and safely keep the dog. If a hearing is not timely requested regarding the classification or proposed requirements, the determination by the animal control authority as to such issue shall become final.

Under current law, a person may appeal a final determination of an animal control authority to a county court. The bill replaces the court of jurisdiction for an appeal from the county court to the circuit court.

The bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

Due Process for Deprivation of Property

At least one county court has ruled s. 767.13(2), F.S., unconstitutional based on a deprivation of property without due process.²² The court noted that Florida law authorizes dog owners to establish at a classification hearing extenuating circumstances by an attack of a dog but does not afford owners of dogs who cause severe injury but have not been classified as dangerous the same opportunity.²³ The court specifically noted:

It truly does defy logic that the owner of a dog facing potential classification as “dangerous” may defend his or her pet by establishing that the dog had been provoked, or that the victim was unlawfully on the property, or that the dog was defending a family member, but no similar defense ... may be raised by a person trying to prevent *execution* of his or her pet.²⁴

The court concludes that s. 767.13(2), F.S., is unconstitutional as it is arbitrary and oppressive, and therefore violative of substantive due process rights.²⁵

This bill authorizes a court to consider mitigating circumstances in determining whether to destroy a dog, not previously classified as dangerous, which caused a severe injury to a human. The change appears to address the issue raised by the court.

Non-Delegation Doctrine²⁶

A court has also found s. 767.13(2), F.S., gives an unconstitutional delegation of discretion to animal control authorities.²⁷ “The statute provides the animal control authorities with no guided authority to select the severity of consequences for a dog’s actions.”²⁸ It is well established in Florida law that authority granted to a government enforcement agency without clear, specific legislative guidance is unconstitutional.²⁹ The court held that the absence of guidance for an animal control authority’s application of ss. 767.12 or 767.13(2), F.S., results in an unconstitutional delegation of power to these authorities.³⁰

²² The Fourteenth Amendment of the U.S. Constitution provides that no person shall be deprived of life, liberty, or property without due process of law. Dogs are considered property. *Levine v. Knowles*, 197 So. 2d 329, 330 (Fla. 3d DCA 1967).

²³ *IN RE: “Cody,”* Case No. 1999-33984 COCI, pg. 5 (7th Cir. Volusia Cty. Ct. 2003).

²⁴ *Id.* at 5.

²⁵ *Id.* at pg. 4-5. See also, *Manatee County vs. Paul Gartenberg*, 2015-CA-003844, (Manatee Cty. Cir. Ct. 2015).

²⁶ FLA. CONST., art. II, s.3.

²⁷ *Manatee County*, at 8.

²⁸ *Id.*

²⁹ *Id.* See also, *Barrow v. Holland*, 125 So.2d 749, 752 (Fla. 1960); *Mahon v. Cnty. of Sarasota*, 177 So.2d 665, 667 (Fla. 1965); *Dickinson v. State*, 227 So.2d 36, 37 (Fla. 1969); *High Ridge Mgmt. Corp v. State*, 354 So.2d 377, 380 (Fla. 1977).

³⁰ *Manatee County*, at 9.

Jurisdiction of Circuit and County Court

Article V of the State Constitution provides for the jurisdiction of courts as follows:

- County court jurisdiction is determined by the Legislature.^{31,32}
- Jurisdiction of appeals and the direct review of administrative action resides in the circuit court when provided by the Legislature.³³

The Legislature has generally granted circuit courts, rather than county courts, appellate jurisdiction over appeals from final administrative orders of local government code enforcement boards.

Therefore, changing the court having jurisdiction over an appeal of a decision by a county animal control authority to a circuit court, instead of a county court, is consistent with constitutional requirements.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Additional costs may result from lengthier hearings to determine whether a dog that causes a severe injury to a human should be destroyed because the bill authorizes dog owners to present mitigating evidence.

The Office of the State Courts Administrator (OSCA) does not expect additional judicial workload as a result of shifting cases from county court to circuit, or from the other provisions of the bill. OSCA notes that dangerous dog-related cases are primarily resolved by local hearing officers and not judges.

VI. Technical Deficiencies:

None.

³¹ Article V, s. 6(b), Fla. Const., provides, in part “The county courts shall exercise the jurisdiction prescribed by general law.”

³² “The county judge’s courts have no jurisdiction except that which is conferred upon them by the constitution and by statutory enactment, and such as may be incidentally necessary to the execution of these powers.” *In re Estate of Brown v. Brown*, 134 So.2d 290, 293 (Fla. 2d DCA 1961).

³³ Article V, s. 5(b), Fla. Const., provides, in part, “The circuit courts shall have original jurisdiction not vested in the county courts, and jurisdiction of appeals when provided by general law. They shall have the power of direct review of administrative action prescribed by general law.”

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 767.12, 767.13, 767.14, and 767.16.

This bill creates the following sections of the Florida Statutes: 767.135 and 767.136.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Judiciary on December 1, 2015:

- Changes the court of appeal having jurisdiction over a decision of an animal control authority from a county court to a circuit court;
- Authorizes an animal control authority to immediately confiscate a dog that caused a severe injury to a human;
- Prohibits animal control authorities from destroying a dog during the pendency of a case; and
- Requires an animal control authority to include in the written notice to the owner proposed requirements such as a certificate of registration.

B. Amendments:

None.

By the Committee on Judiciary; and Senator Montford

590-01777-16

2016334c1

1 A bill to be entitled
2 An act relating to severe injuries caused by dogs;
3 providing a directive to the Division of Law Revision
4 and Information; amending s. 767.12, F.S.; providing
5 for discretionary quarantine or impoundment of dogs
6 that cause severe injuries to humans; specifying
7 responsibility for payment of boarding and other
8 costs; revising the hearing and final order
9 procedures, and related confinement requirements, for
10 dangerous dog actions; specifying circumstances under
11 which a dangerous dog that has caused severe injury to
12 a human may be euthanized; deleting an exception;
13 transferring, renumbering, and amending s. 767.13(2),
14 F.S.; revising a requirement for automatic euthanasia
15 for certain dogs that cause severe injury to humans;
16 deleting a criminal penalty related to severe injury
17 or death caused by a dog; creating s. 767.136, F.S.;
18 re-creating an existing criminal penalty related to
19 severe injury or death caused by a dog in a new
20 statutory section; amending s. 767.14, F.S.;
21 authorizing local governments to adopt certain
22 ordinances pertaining to dogs that have bitten or
23 attacked persons or domestic animals; amending s.
24 767.16, F.S.; exempting law enforcement dogs from
25 regulation under Part II of ch. 767, F.S.; providing
26 an effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
29

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30 Section 1. The Division of Law Revision and Information is
31 directed to designate ss. 767.01-767.07, Florida Statutes, as
32 part I of chapter 767, Florida Statutes, entitled "Damage by
33 Dogs," and ss. 767.10-767.16, Florida Statutes, as part II of
34 that chapter, entitled "Dangerous Dogs."

35 Section 2. Section 767.12, Florida Statutes, is amended to
36 read:

37 767.12 Classification of dogs as dangerous; certification
38 of registration; notice and hearing requirements; confinement of
39 animal; exemption; appeals; unlawful acts.-

40 (1) ~~(a)~~ An animal control authority shall investigate
41 reported incidents involving any dog that may be dangerous and
42 ~~shall~~, if possible, shall interview the owner and require a
43 sworn affidavit from any person, including any animal control
44 officer or enforcement officer, desiring to have a dog
45 classified as dangerous.

46 (a) An animal that is the subject of a dangerous dog
47 investigation because of severe injury to a human may be
48 immediately confiscated by an animal control authority and
49 placed in quarantine, if necessary, for the proper length of
50 time, or may be impounded and held pending the outcome of the
51 investigation and any related hearings or appeals regarding the
52 determination of a dangerous dog classification and the
53 assessment of any penalty under this section. If the dog is to
54 be destroyed, the dog may not be destroyed while an appeal is
55 pending. The owner is responsible for payment of all boarding
56 costs and other fees as required to humanely and safely keep the
57 animal pending any hearing or appeal.

58 (b) An ~~Any~~ animal that is the subject of a dangerous dog

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59 investigation ~~which, that~~ is not impounded with the animal
60 control authority, ~~must shall~~ be humanely and safely confined by
61 the owner in a securely fenced or enclosed area pending the
62 outcome of the investigation and resolution of any hearings or
63 appeals related to the dangerous dog classification and any
64 penalty imposed under this section. The address at which ~~of~~
65 ~~where~~ the animal resides shall be provided to the animal control
66 authority. A ~~no~~ dog that is the subject of a dangerous dog
67 investigation may not be relocated and its ~~or~~ ownership may not
68 be transferred pending the outcome of the ~~an~~ investigation and
69 ~~or~~ any hearings or appeals related to the determination of a
70 dangerous dog classification and any penalty imposed under this
71 section. ~~If in the event that~~ a dog is to be destroyed, the dog
72 may shall not be relocated and its ~~or~~ ownership may not be
73 transferred.

74 ~~(2)(b)~~ A dog may shall not be declared dangerous if:

75 (a) The threat, injury, or damage was sustained by a person
76 who, at the time, was unlawfully on the property or, who, while
77 lawfully on the property, was tormenting, abusing, or assaulting
78 the dog or its owner or a family member.

79 ~~(b)~~ ~~No dog may be declared dangerous if~~ The dog was
80 protecting or defending a human ~~being~~ within the immediate
81 vicinity of the dog from an unjustified attack or assault.

82 ~~(3)(e)~~ After the investigation, the animal control
83 authority shall make an initial determination as to whether
84 there is sufficient cause to classify the dog as dangerous and,
85 if sufficient cause is found, as to the proposed requirements
86 under subsection (5). The animal control authority shall afford
87 the owner an opportunity for a hearing prior to making a final

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88 determination regarding the classification or requirement. The
89 animal control authority shall provide written notification to
90 the owner of the sufficient cause finding and proposed
91 requirements, ~~to the owner~~, by registered mail, certified hand
92 delivery, or service in conformance with the provisions of
93 chapter 48 relating to service of process. The owner may file a
94 written request for a hearing regarding the dangerous dog
95 classification or the proposed requirements, or both, within 7
96 calendar days after ~~from the date of receipt~~ of the notification
97 of the sufficient cause finding and proposed requirements. ~~and~~
98 If the owner requests a hearing, it requested, ~~the hearing~~ shall
99 be held as soon as possible, but not longer ~~more~~ than 21
100 calendar days and not ~~no~~ sooner than 5 days after receipt of the
101 request from the owner. If a hearing is not timely requested
102 regarding the classification or proposed requirements, the
103 determination by the animal control authority as to such issue
104 shall become final. Each applicable local governing authority
105 shall establish hearing procedures that conform to this
106 subsection ~~paragraph~~.

107 (4)(d) ~~Once a dog is classified as a dangerous dog~~, The
108 animal control authority shall provide to the owner a written
109 final order, ~~notification to the owner~~ by registered mail or
110 certified hand delivery or service, after a dangerous dog
111 classification or requirement becomes final, after a hearing or
112 by operation of law pursuant to subsection (3). ~~and~~ The owner
113 may ~~file a written request for a hearing in the county court to~~
114 appeal the classification or requirement, or both, by filing a
115 written request for a hearing in the circuit court within 10
116 business days after receipt of the final order. The owner ~~a~~

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117 ~~written determination of dangerous dog classification and must~~
118 confine the dog in a securely fenced or enclosed area pending a
119 resolution of the appeal. Each applicable local governing
120 authority must establish appeal procedures that conform to this
121 subsection ~~paragraph~~.

122 (5) (a) Except as otherwise provided in paragraph (b), the
123 owner of a dog classified as a dangerous dog shall:

124 1. ~~(2)~~ Within 14 days after the issuance of the final order
125 classifying the dog as dangerous or the conclusion of any appeal
126 that affirms the final order ~~a dog has been classified as~~
127 ~~dangerous by the animal control authority or a dangerous dog~~
128 ~~classification is upheld by the county court on appeal, the~~
129 ~~owner of the dog must~~ obtain a certificate of registration for
130 the dog from the animal control authority serving the area in
131 which he or she resides, and renew the certificate ~~shall be~~
132 ~~renewed~~ annually. Animal control authorities are authorized to
133 issue such certificates of registration, and renewals thereof,
134 only to persons who are at least 18 years of age and who present
135 to the animal control authority sufficient evidence of:

136 a. ~~(a)~~ A current certificate of rabies vaccination for the
137 dog.

138 b. ~~(b)~~ A proper enclosure to confine a dangerous dog and the
139 posting of the premises with a clearly visible warning sign at
140 all entry points which ~~that~~ informs both children and adults of
141 the presence of a dangerous dog on the property.

142 c. ~~(c)~~ Permanent identification of the dog, such as a tattoo
143 on the inside thigh or electronic implantation.

144
145 The appropriate governmental unit may impose an annual fee for

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146 the issuance of certificates of registration required by this
147 section.

148 2.~~(3)~~ The owner shall Immediately notify the appropriate
149 animal control authority when a dog that has been classified as
150 dangerous:

151 a.~~(a)~~ Is loose or unconfined.

152 b.~~(b)~~ Has bitten a human ~~being~~ or attacked another animal.

153 c.~~(c)~~ Is sold, given away, or dies.

154 d.~~(d)~~ Is moved to another address.

155

156 Prior to a dangerous dog being sold or given away, the owner
157 shall provide the name, address, and telephone number of the new
158 owner to the animal control authority. The new owner must comply
159 with all of the requirements of this section ~~act~~ and
160 implementing local ordinances, even if the animal is moved from
161 one local jurisdiction to another within the state. The animal
162 control officer must be notified by the owner of a dog
163 classified as dangerous that the dog is in his or her
164 jurisdiction.

165 3.~~(4)~~ Not ~~It is unlawful for the owner of a dangerous dog~~
166 ~~to~~ permit the dog to be outside a proper enclosure unless the
167 dog is muzzled and restrained by a substantial chain or leash
168 and under control of a competent person. The muzzle must be made
169 in a manner that will not cause injury to the dog or interfere
170 with its vision or respiration but will prevent it from biting a
171 ~~any~~ person or animal. The owner may exercise the dog in a
172 securely fenced or enclosed area that does not have a top,
173 without a muzzle or leash, if the dog remains within his or her
174 sight and only members of the immediate household or persons 18

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175 years of age or older are allowed in the enclosure when the dog
176 is present. When being transported, such dogs must be safely and
177 securely restrained within a vehicle.

178 (b) If a dog is classified as a dangerous dog as the result
179 of an incident that causes severe injury to a human being, based
180 upon the nature and circumstances of the injury and the
181 likelihood of a future threat to the public safety, health, and
182 welfare, the dog may be destroyed in an expeditious and humane
183 manner.

184 (6)~~(5)~~ Hunting dogs are exempt from ~~the provisions of this~~
185 section ~~act~~ when engaged in any legal hunt or training
186 procedure. Dogs engaged in training or exhibiting in legal
187 sports such as obedience trials, conformation shows, field
188 trials, hunting/retrieving trials, and herding trials are exempt
189 from ~~the provisions of this section act~~ when engaged in any
190 legal procedures. However, such dogs at all other times in all
191 other respects shall be subject to this and local laws. Dogs
192 that have been classified as dangerous may ~~shall~~ not be used for
193 hunting purposes.

194 ~~(6) This section does not apply to dogs used by law~~
195 ~~enforcement officials for law enforcement work.~~

196 (7) A ~~Any~~ person who violates ~~any provision of this section~~
197 commits ~~is guilty of~~ a noncriminal infraction, punishable by a
198 fine not to exceed exceeding \$500.

199 Section 3. Subsection (2) of section 767.13, Florida
200 Statutes, is transferred, renumbered as section 767.135, Florida
201 Statutes, and amended, to read:

202 767.135 ~~767.13~~ Attack or bite by unclassified ~~dangerous~~ dog
203 that causes death; penalties; confiscation; destruction.-

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204 ~~(2) If a dog that has not been declared dangerous attacks~~
205 and causes the severe injury to or death of a any human, the dog
206 shall be immediately confiscated by an animal control authority,
207 placed in quarantine, if necessary, for the proper length of
208 time, or held for 10 business days after the owner is given
209 written notification under s. 767.12, and thereafter destroyed
210 in an expeditious and humane manner. This 10-day time period
211 shall allow the owner to request a hearing under s. 767.12. If
212 the owner files a written appeal under s. 767.12 or this
213 section, the dog must be held and may not be destroyed while the
214 appeal is pending. The owner is ~~shall be~~ responsible for payment
215 of all boarding costs and other fees as may be required to
216 humanely and safely keep the animal during any appeal procedure.
217 ~~In addition, if the owner of the dog had prior knowledge of the~~
218 ~~dog's dangerous propensities, yet demonstrated a reckless~~
219 ~~disregard for such propensities under the circumstances, the~~
220 ~~owner of the dog is guilty of a misdemeanor of the second~~
221 ~~degree, punishable as provided in s. 775.082 or s. 775.083.~~

222 Section 4. Section 767.136, Florida Statutes, is created to
223 read:

224 767.136 Attack or bite by unclassified dog that causes
225 severe injury or death; penalties.—

226 (1) If a dog that has not been declared dangerous attacks
227 and causes severe injury to, or the death of, a human, and the
228 owner of the dog had knowledge of the dog's dangerous
229 propensities but demonstrated a reckless disregard for those
230 propensities under the circumstances, he or she commits a
231 misdemeanor of the second degree, punishable as provided in s.
232 775.082 or s. 775.083.

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233 (2) If the dog attacks or bites a person who is engaged in
234 or attempting to engage in a criminal activity at the time of
235 the attack, the owner of the dog is not criminally liable under
236 this section.

237 Section 5. Section 767.14, Florida Statutes, is amended to
238 read:

239 767.14 Additional local restrictions authorized. ~~Nothing in~~
240 This act does not shall limit any local government from adopting
241 an ordinance to address the safety and welfare concerns caused
242 by attacks on persons or domestic animals, placing further
243 restrictions or additional requirements on owners of ~~dangerous~~
244 dogs that have bitten or attacked persons or domestic animals,
245 or developing procedures and criteria for the implementation of
246 this act, provided that no such regulation is specific to breed
247 and that the provisions of this act are not lessened by such
248 additional regulations or requirements. This section does shall
249 not apply to any local ordinance adopted prior to October 1,
250 1990.

251 Section 6. Section 767.16, Florida Statutes, is amended to
252 read:

253 767.16 ~~Bite by a~~ Police or service dog; exemption ~~from~~
254 ~~quarantine.~~

255 (1) Any dog that is owned, or the service of which is
256 employed, by a law enforcement agency, is exempt from this part.

257 (2) or Any dog that is used as a service dog for blind,
258 hearing impaired, or disabled persons, ~~and~~ that bites another
259 animal or a human is exempt from any quarantine requirement
260 following such bite if the dog has a current rabies vaccination
261 that was administered by a licensed veterinarian.

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262
263

Section 7. This act shall take effect upon becoming a law.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
Meeting Date

334
Bill Number (if applicable)

Topic Severe Injuries by Dogs

Amendment Barcode (if applicable)

Name Emily Buckley

Job Title Gov't Affairs Manager

Address 215 S. Monroe St
Street

Phone 850-425-7807

Tallahassee FL 32301
City State Zip

Email ebuckley@geniswell.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Palm Beach County

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-16

Meeting Date

334

Bill Number (if applicable)

Topic DANGEROUS DOGS

Amendment Barcode (if applicable)

Name LAURA YOUNANS

Job Title LEGISLATIVE ADVOCATE

Address 100 N. MONROE
Street

Phone 850-291-1838

TALLAHASSEE FL 32301
City State Zip

Email LYOUNANS@GMAIL.COM

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FLORIDA ASSOCIATION OF COUNTIES

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

11/15
Meeting Date

SB334
Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Diana Ferguson

Job Title Attorney

Address 119 S Monroe St Ste 202

Phone 850-481-6788

Tall FL 32308
City State Zip

Email dferguson@nutedge-llc.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Animal Control Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/2015
Meeting Date

334
Bill Number (if applicable)

Topic Severe Injuries by Dogs

Amendment Barcode (if applicable)

Name Cari Roth

Job Title _____

Address 215 S. Monroe St Suite 815
Street

Phone 850/591-1094

Tallahassee FL 32301
City State Zip

Email croth@deanmedcl.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Manatee County

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Agriculture, *Chair*
Appropriations Subcommittee on Education, *Vice Chair*
Appropriations
Banking and Insurance
Education Pre-K - 12
Reapportionment
Rules

SENATOR BILL MONTFORD

3rd District

December 3, 2015

Senator Wilton Simpson, Chair
Senate Community Affairs Committee
322 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Simpson:

I respectfully request that CS/SB 334 be scheduled for a hearing before the Senate Community Affairs Committee. CS/SB 334 would prevent a dog from being destroyed while an appeal is pending.

Your assistance and favorable consideration of my request is greatly appreciated

Sincerely,

A handwritten signature in cursive script that reads "Bill Montford".

William "Bill" Montford
State Senator, District 3

cc: Tom Yeatman, Staff Director

BJM/mam

REPLY TO:

- 214 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5003
- 20 East Washington Street, Suite D, Quincy, Florida 32351 (850) 627-9100

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 842

INTRODUCER: Senator Hays

SUBJECT: Property Prepared for a Tax-exempt Use

DATE: January 8, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Present	Yeatman	CA	Favorable
2.			FT	
3.			AP	

I. Summary:

SB 842 expands the scope of the ad valorem tax exemption for an exempt organization that is taking “affirmative steps” to prepare property to be used for an exempt purpose. Current law grants this treatment to educational institutions, religious organizations, and 501(c)(3) organizations that provide affordable housing. The bill expands the applicability of this exemption to include all property being prepared for educational, literary, scientific, religious, or charitable purposes.

The Revenue Estimating Conference has determined that the bill reduces local government revenues by \$1 million in Fiscal Year 2016-2017, with a recurring negative impact of \$1 million.

II. Present Situation:

Property Tax Assessments

All property must be assessed at just value for ad valorem tax purposes.¹ Just value has been interpreted by the courts to mean fair market value, or what a willing buyer would pay a willing seller for the property in an arm’s length transaction.²

The Florida Constitution authorizes the Legislature to provide an exemption for property predominantly used for educational, literary, scientific, religious or charitable purposes by general law.³

¹ FLA. CONST. art. VII, s. 4.

² See *Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

³ FLA. CONST. art. VII, s. 3(a).

Property Entitled to Educational, Literary, Scientific, Religious, or Charitable Exemptions

Property used predominantly for educational, literary, scientific, religious, or charitable purposes is exempt.⁴ In determining whether the property is predominantly used for an exempt purpose, the property appraiser must consider the nature and extent of the qualifying activity compared to other activities performed by the organization owning the property, and the availability of the property for use by charitable or other qualifying entities.⁵ Only the portions of the property used predominantly for an exempt purpose may be exempt from ad valorem taxation.

Affirmative Steps

Property is also exempt when the owner has taken affirmative steps to prepare for exempt use. This treatment is authorized for property owned by an educational institution that is being prepared for educational use,⁶ property owned by an exempt organization that is being prepared as a house of public worship,⁷ and property owned by a 501(c)(3) organization that is being prepared to provide affordable housing to extremely-low, very-low, low, and moderate income persons or families.⁸ These properties are exempt from tax while they are being prepared for exempt use if the owner has taken “affirmative steps” to prepare the property for exempt use. As such, this treatment is commonly referred to as “affirmative steps” treatment.

The term "affirmative steps" is defined to mean:

- Environmental or land use permitting activities,
- Creation of architectural or schematic drawings,
- Land clearing or site preparation,
- Construction or renovation activities, or
- Other similar activities that demonstrate a commitment to an exempt use.⁹

The affirmative steps treatment for affordable housing requires that the property appraiser serve the property owner with a notice of intent to record a tax lien against any property owned in the county by the property owner if the property is transferred for a purpose other than affordable housing or is not in actual use to provide affordable housing within 5 years after first being granted affirmative steps treatment.¹⁰ Furthermore, the organization owning such property is required to pay the unpaid taxes, an additional 15 percent interest per annum, and a penalty equal to 50 percent of the taxes owed. The property owner has 30 days to pay the taxes, penalties, and interest, after which the property appraiser may file a lien against any property owned by the organization.¹¹ However, the property appraiser may grant an extension if the property owner can demonstrate that the owner is still taking affirmative steps.¹² If an exemption is improperly

⁴ Sections 196.196(2) and 196.198, F.S. *See also* s. 196.1978, F.S. (providing that certain property used to provide affordable housing is property used for a charitable purpose).

⁵ Section 196.196(1)(a)-(b), F.S.

⁶ Section 196.198, F.S.

⁷ Section 196.196(3), F.S. “Public worship” is defined to mean religious worship services and incidental activities such as educational activities, parking, recreation, partaking of meals, and fellowship.

⁸ Section 196.196(5)(a), F.S.

⁹ Sections 196.196(3),(5)(a), and 196.198, F.S.

¹⁰ Section 196.196(5)(b), F.S.

¹¹ Section 196.196(5)(b), F.S.

¹² Section 196.196(5)(b)4, F.S.

granted as a result of a clerical mistake or an omission by the property appraiser, the organization improperly receiving the exemption may not be assessed a penalty or interest.¹³

III. Effect of Proposed Changes:

Section 1 creates s. 196.1955, F.S., to consolidate the current affirmative steps provisions into a single statute. The section provides that property owned by an exempt organization is considered to be used for an exempt purpose if the owner has taken affirmative steps to prepare the property for an exempt educational, literary, scientific, religious, or charitable use and no part of the property is being used for a nonexempt purpose. The bill retains the current definition of “affirmative steps” and all organizations that qualify for affirmative steps treatment under current law (educational institutions, religious organizations, and 501(c)(3) organizations that provide affordable housing) continue to qualify for such treatment under the bill.

The section provides that if property granted affirmative steps treatment is transferred for a nonexempt purpose or is not in actual use for an exempt purpose within five years, the property appraiser shall serve a notice of intent to record a tax lien in the public records of the county against any property in the county which is owned by the organization. Furthermore, the organization owning such property is required to pay the unpaid taxes and an additional 15 percent interest per annum. The section does not provide for the assessment of penalties. As in current law, the property owner has 30 days to pay the taxes and interest, the property owner may not be assessed interest if the exemption was improperly granted due to an error or omission by the property appraiser, and the property appraiser may grant an extension on the 5-year limitation if the property owner continues to take affirmative steps to prepare the property for exempt purposes.

Subsection (2) does not apply to property that an exempt organization is preparing for use as a house of public worship.¹⁴

Sections 2 and 3 remove the current affirmative steps provisions in ss. 196.196 and 196.198, F.S.

Sections 4, 5, 6, and 7 conform cross-references relating to the removal of the affirmative steps provisions in ss. 196.196 and 196.198, F.S., and the creation of s. 196.1955, F.S.

Section 8 provides an effective date of July 1, 2016.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18(b) of the Florida Constitution states that “[e]xcept upon approval of each house of the legislature by two-thirds of the membership, the legislature may not enact, amend or repeal any general law if the anticipated effect of doing so would be to

¹³ Section 196.196(5)(b)3., F.S.

¹⁴ The definition of “house of public worship” is the same as in s. 196.196(3), F.S.

reduce the authority that the municipalities or counties have to raise revenues in the aggregate, as such authority exists on February 1, 1989.”

Article VII, section 18(d) of the Florida Constitution provides an exemption from the mandates provision for laws having an insignificant fiscal impact. Therefore, the bill may be exempt.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has determined that the bill will reduce local property taxes by \$1 million annually, beginning in Fiscal Year 2016-2017.¹⁵

B. Private Sector Impact:

Exempt organizations that own real property and take affirmative steps to prepare that property for an exempt purpose will receive an exemption from ad valorem taxation.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 196.196, 196.197, 196.1978, 196.198, 202.125, and 402.26 of the Florida Statutes.

This bill creates section 196.1955 of the Florida Statutes.

¹⁵ Revenue Estimating Conference, *Charitable Exemptions, HB 301/SB 842, 157*, (Nov. 20, 2015) available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/Impact1120.pdf (last visited Dec. 2, 2015).

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Hays

11-00236-16

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1 A bill to be entitled
2 An act relating to property prepared for a tax-exempt
3 use; creating s. 196.1955, F.S.; consolidating and
4 revising provisions relating to obtaining an ad
5 valorem exemption for property owned by an exempt
6 organization, including the requirement that the owner
7 of an exempt organization take affirmative steps to
8 demonstrate an exempt use; authorizing the property
9 appraiser to serve a notice of tax lien on exempt
10 property that is not in exempt use after a certain
11 time; providing that the lien attaches to any property
12 owned by the organization identified in the notice of
13 lien; providing that the provisions authorizing the
14 tax lien do not apply to a house of public worship;
15 defining the term "public worship"; amending s.
16 196.196, F.S.; deleting provisions relating to the
17 exemption as it applies to public worship and
18 affordable housing and provisions incorporated into s.
19 196.1955, F.S.; amending s. 196.198, F.S.; deleting
20 provisions relating to property owned by an
21 educational institution and used for an educational
22 purpose which are incorporated in s. 196.1955, F.S.;
23 amending ss. 196.197, 196.1978, 202.125, and 402.26,
24 F.S.; conforming cross-references; providing an
25 effective date.

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

28
29 Section 1. Section 196.1955, Florida Statutes, is created

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30 to read:

31 196.1955 Property prepared for educational, literary,
32 scientific, religious, or charitable use.-

33 (1) Property owned by an exempt organization is considered
34 to be used for an exempt purpose if the owner has taken
35 affirmative steps to prepare the property for an exempt
36 educational, literary, scientific, religious, or charitable use
37 and no part of the property is being used for a nonexempt
38 purpose. The term "affirmative steps" means environmental or
39 land use permitting activities, creation of architectural plans
40 or schematic drawings, land clearing or site preparation,
41 construction or renovation activities, or other similar
42 activities that demonstrate a commitment to prepare the property
43 for an exempt use.

44 (2) (a) If property owned by an organization granted an
45 exemption under this section is transferred for a purpose other
46 than an exempt use or is not in actual exempt use within 5 years
47 after the date the organization is granted an exemption, the
48 property appraiser making such determination shall serve upon
49 such organization a notice of intent to record a tax lien in the
50 public records of the county against any property in the county
51 which is owned by the organization. The organization is subject
52 to the taxes otherwise due and owing as a result of the failure
53 to use the property in an exempt manner, plus 15 percent
54 interest per annum.

55 1. The notice of tax lien must identify all property in the
56 county owned by the organization and, when the lien is filed, it
57 attaches to that property. If the organization no longer owns
58 property in the county but owns property in another county in

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59 the state, the property appraiser shall record in each such
60 county a notice of tax lien identifying the property owned by
61 the organization in each respective county, which attaches to
62 the identified property.

63 2. Before a lien may be filed, the organization must be
64 given 30 days to pay the taxes and interest owed.

65 3. If an exemption is improperly granted as a result of a
66 clerical mistake or an omission by the property appraiser, the
67 organization improperly receiving the exemption may not be
68 assessed interest.

69 4. The 5-year limitation specified in this subsection may
70 be extended by the property appraiser if the holder of the
71 exemption continues to take affirmative steps to prepare the
72 property for the purposes specified in this section.

73 (b) This subsection does not apply to property being
74 prepared for use as a house of public worship. The term "public
75 worship" means religious worship services and those activities
76 that are incidental to religious worship services, such as
77 educational activities, parking, recreation, partaking of meals,
78 and fellowship.

79 Section 2. Subsections (3), (4), and (5) of section
80 196.196, Florida Statutes, are amended to read:

81 196.196 Determining whether property is entitled to
82 charitable, religious, scientific, or literary exemption.—

83 ~~(3) Property owned by an exempt organization is used for a~~
84 ~~religious purpose if the institution has taken affirmative steps~~
85 ~~to prepare the property for use as a house of public worship.~~
86 ~~The term "affirmative steps" means environmental or land use~~
87 ~~permitting activities, creation of architectural plans or~~

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88 ~~schematic drawings, land clearing or site preparation,~~
89 ~~construction or renovation activities, or other similar~~
90 ~~activities that demonstrate a commitment of the property to a~~
91 ~~religious use as a house of public worship. For purposes of this~~
92 ~~subsection, the term "public worship" means religious worship~~
93 ~~services and those other activities that are incidental to~~
94 ~~religious worship services, such as educational activities,~~
95 ~~parking, recreation, partaking of meals, and fellowship.~~

96 (3)~~(4)~~ Except as otherwise provided in this section herein,
97 property claimed as exempt for literary, scientific, religious,
98 or charitable purposes which is used for profitmaking purposes
99 is ~~shall be~~ subject to ad valorem taxation. Use of property for
100 functions not requiring a business or occupational license
101 conducted by the organization at its primary residence, the
102 revenue of which is used wholly for exempt purposes, is ~~shall~~
103 ~~not be~~ considered profitmaking ~~profit-making~~. In this connection
104 the playing of bingo on such property is ~~shall~~ not be considered
105 a use of ~~as using~~ such property that ~~in such a manner~~ as would
106 impair its exempt status.

107 ~~(5)(a) Property owned by an exempt organization qualified~~
108 ~~as charitable under s. 501(c)(3) of the Internal Revenue Code is~~
109 ~~used for a charitable purpose if the organization has taken~~
110 ~~affirmative steps to prepare the property to provide affordable~~
111 ~~housing to persons or families that meet the extremely low-~~
112 ~~income, very-low-income, low-income, or moderate-income limits,~~
113 ~~as specified in s. 420.0004. The term "affirmative steps" means~~
114 ~~environmental or land use permitting activities, creation of~~
115 ~~architectural plans or schematic drawings, land clearing or site~~
116 ~~preparation, construction or renovation activities, or other~~

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117 ~~similar activities that demonstrate a commitment of the property~~
118 ~~to providing affordable housing.~~

119 ~~(b)1. If property owned by an organization granted an~~
120 ~~exemption under this subsection is transferred for a purpose~~
121 ~~other than directly providing affordable homeownership or rental~~
122 ~~housing to persons or families who meet the extremely low-~~
123 ~~income, very-low-income, low-income, or moderate-income limits,~~
124 ~~as specified in s. 420.0004, or is not in actual use to provide~~
125 ~~such affordable housing within 5 years after the date the~~
126 ~~organization is granted the exemption, the property appraiser~~
127 ~~making such determination shall serve upon the organization that~~
128 ~~illegally or improperly received the exemption a notice of~~
129 ~~intent to record in the public records of the county a notice of~~
130 ~~tax lien against any property owned by that organization in the~~
131 ~~county, and such property shall be identified in the notice of~~
132 ~~tax lien. The organization owning such property is subject to~~
133 ~~the taxes otherwise due and owing as a result of the failure to~~
134 ~~use the property to provide affordable housing plus 15 percent~~
135 ~~interest per annum and a penalty of 50 percent of the taxes~~
136 ~~owed.~~

137 ~~2. Such lien, when filed, attaches to any property~~
138 ~~identified in the notice of tax lien owned by the organization~~
139 ~~that illegally or improperly received the exemption. If such~~
140 ~~organization no longer owns property in the county but owns~~
141 ~~property in any other county in the state, the property~~
142 ~~appraiser shall record in each such other county a notice of tax~~
143 ~~lien identifying the property owned by such organization in such~~
144 ~~county which shall become a lien against the identified~~
145 ~~property. Before any such lien may be filed, the organization so~~

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146 notified ~~must be given 30 days to pay the taxes, penalties, and~~
147 ~~interest.~~

148 ~~3. If an exemption is improperly granted as a result of a~~
149 ~~clerical mistake or an omission by the property appraiser, the~~
150 ~~organization improperly receiving the exemption shall not be~~
151 ~~assessed a penalty or interest.~~

152 ~~4. The 5-year limitation specified in this subsection may~~
153 ~~be extended if the holder of the exemption continues to take~~
154 ~~affirmative steps to develop the property for the purposes~~
155 ~~specified in this subsection.~~

156 Section 3. Section 196.198, Florida Statutes, is amended to
157 read:

158 196.198 Educational property exemption.—

159 (1) Educational institutions within this state and their
160 property used by them or by any other exempt entity or
161 educational institution exclusively for educational purposes are
162 exempt from taxation.

163 (a) Sheltered workshops providing rehabilitation and
164 retraining of individuals who have disabilities and exempted by
165 a certificate under s. (d) of the federal Fair Labor Standards
166 Act of 1938, as amended, are declared wholly educational in
167 purpose and are exempt from certification, accreditation, and
168 membership requirements set forth in s. 196.012.

169 (b) Those portions of property of college fraternities and
170 sororities certified by the president of the college or
171 university to the appropriate property appraiser as being
172 essential to the educational process are exempt from ad valorem
173 taxation.

174 (c) The use of property by public fairs and expositions

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175 chartered by chapter 616 is presumed to be an educational use of
176 such property and is exempt from ad valorem taxation to the
177 extent of such use.

178 (2) Property used exclusively for educational purposes
179 shall be deemed owned by an educational institution if the
180 entity owning 100 percent of the educational institution is
181 owned by the identical persons who own the property, or if the
182 entity owning 100 percent of the educational institution and the
183 entity owning the property are owned by the identical natural
184 persons.

185 (a) Land, buildings, and other improvements to real
186 property used exclusively for educational purposes shall be
187 deemed owned by an educational institution if the entity owning
188 100 percent of the land is a nonprofit entity and the land is
189 used, under a ground lease or other contractual arrangement, by
190 an educational institution that owns the buildings and other
191 improvements to the real property, is a nonprofit entity under
192 s. 501(c)(3) of the Internal Revenue Code, and provides
193 education limited to students in prekindergarten through grade
194 8.

195 (b) If legal title to property is held by a governmental
196 agency that leases the property to a lessee, the property shall
197 be deemed to be owned by the governmental agency and used
198 exclusively for educational purposes if the governmental agency
199 continues to use such property exclusively for educational
200 purposes pursuant to a sublease or other contractual agreement
201 with that lessee.

202 (c) If the title to land is held by the trustee of an
203 irrevocable inter vivos trust and if the trust grantor owns 100

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204 percent of the entity that owns an educational institution that
205 is using the land exclusively for educational purposes, the land
206 is deemed to be property owned by the educational institution
207 for purposes of this exemption. ~~Property owned by an educational~~
208 ~~institution shall be deemed to be used for an educational~~
209 ~~purpose if the institution has taken affirmative steps to~~
210 ~~prepare the property for educational use. The term "affirmative~~
211 ~~steps" means environmental or land use permitting activities,~~
212 ~~creation of architectural plans or schematic drawings, land~~
213 ~~clearing or site preparation, construction or renovation~~
214 ~~activities, or other similar activities that demonstrate~~
215 ~~commitment of the property to an educational use.~~

216 Section 4. Subsection (2) of section 196.197, Florida
217 Statutes, is amended to read:

218 196.197 Additional provisions for exempting property used
219 by hospitals, nursing homes, and homes for special services.—In
220 addition to criteria for granting exemptions for charitable use
221 of property set forth in other sections of this chapter,
222 hospitals, nursing homes, and homes for special services shall
223 be exempt to the extent that they meet the following criteria:

224 (2) In determining the extent of exemption to be granted to
225 institutions licensed as hospitals, nursing homes, and homes for
226 special services, portions of the property leased as parking
227 lots or garages operated by private enterprise shall not be
228 deemed to be serving an exempt purpose and shall not be exempt
229 from taxation. Property or facilities which are leased to a
230 nonprofit corporation which provides direct medical services to
231 patients in a nonprofit or public hospital and qualifies under
232 ss. 196.1955 and ~~s.~~ 196.196 of this chapter are excluded and

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233 shall be exempt from taxation.

234 Section 5. Section 196.1978, Florida Statutes, is amended
235 to read:

236 196.1978 Affordable housing property exemption.—Property
237 used to provide affordable housing to eligible persons as
238 defined by s. 159.603 and natural persons or families meeting
239 the extremely-low-income, very-low-income, low-income, or
240 moderate-income limits specified in s. 420.0004, which is owned
241 entirely by a nonprofit entity that is a corporation not for
242 profit, qualified as charitable under s. 501(c)(3) of the
243 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
244 1996-1 C.B. 717, is considered property owned by an exempt
245 entity and used for a charitable purpose, and those portions of
246 the affordable housing property that provide housing to natural
247 persons or families classified as extremely low income, very low
248 income, low income, or moderate income under s. 420.0004 are
249 exempt from ad valorem taxation to the extent authorized under
250 ss. 196.1955 and ~~s.~~ 196.196. All property identified in this
251 section must comply with the criteria provided under s. 196.195
252 for determining exempt status and applied by property appraisers
253 on an annual basis. The Legislature intends that any property
254 owned by a limited liability company which is disregarded as an
255 entity for federal income tax purposes pursuant to Treasury
256 Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole
257 member.

258 Section 6. Paragraph (c) of subsection (4) of section
259 202.125, Florida Statutes, is amended to read:

260 202.125 Sales of communications services; specified
261 exemptions.—

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262 (4) The sale of communications services to a home for the
 263 aged, religious institution or educational institution that is
 264 exempt from federal income tax under s. 501(c)(3) of the
 265 Internal Revenue Code, or by a religious institution that is
 266 exempt from federal income tax under s. 501(c)(3) of the
 267 Internal Revenue Code having an established physical place for
 268 worship at which nonprofit religious services and activities are
 269 regularly conducted and carried on, is exempt from the taxes
 270 imposed or administered pursuant to ss. 202.12 and 202.19. As
 271 used in this subsection, the term:

272 (c) "Home for the aged" includes any nonprofit corporation:

273 1. In which at least 75 percent of the occupants are 62
 274 years of age or older or totally and permanently disabled; which
 275 qualifies for an ad valorem property tax exemption under ss.
 276 196.1955 and ~~s.~~ 196.196 or ~~r.~~ s. 196.197~~r.~~ or s. 196.1975; and
 277 which is exempt from the sales tax imposed under chapter 212.

278 2. Licensed as a nursing home under chapter 400 or an
 279 assisted living facility under chapter 429 and which is exempt
 280 from the sales tax imposed under chapter 212.

281 Section 7. Subsection (6) of section 402.26, Florida
 282 Statutes, is amended to read:

283 402.26 Child care; legislative intent.—

284 (6) It is the intent of the Legislature that a child care
 285 facility licensed pursuant to s. 402.305 or a child care
 286 facility exempt from licensing pursuant to s. 402.316, that
 287 achieves Gold Seal Quality status pursuant to s. 402.281, be
 288 considered an educational institution for the purpose of
 289 qualifying for exemption from ad valorem tax pursuant to ss.
 290 196.1955 and ~~s.~~ 196.198.

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291
292

Section 8. This act shall take effect July 1, 2016.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/16/14

Meeting Date

842

Bill Number (if applicable)

Topic Property Prepared for Tax-exempt Use Amendment Barcode (if applicable)

Name Carey Baker

Job Title Lake County Property Appraiser

Address 320 W. Main St, Suite

Phone 352/253-2140

Tavares, FL 32778-3831

Email cbaker@lcpafl.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Assoc of Property Appraisers

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations Subcommittee on General Government, *Chair*
Governmental Oversight and Accountability, *Vice Chair*
Appropriations
Environmental Preservation and Conservation
Ethics and Elections
Fiscal Policy

JOINT COMMITTEE:

Joint Select Committee on Collective Bargaining, *Alternating Chair*

SENATOR ALAN HAYS

11th District

MEMORANDUM

To: Senator Wilton Simpson, Chair
Community Affairs
CC: Tom Yeatman, Staff Director
Ann Whittaker, Committee Administrative Assistant

From: Senator D. Alan Hays

Subject: Request to agenda SB 842 Property Prepared for a Taxt-exempt Use

Date: November 20, 2015

I respectfully request that you agenda the above referenced bill at your earliest convenience. If you have any questions regarding this legislation, I welcome the opportunity to meet with you one-on-one to discuss it in further detail. Thank you so much for your consideration of this request.

Sincerely,

A handwritten signature in cursive script that reads "D. Alan Hays, DMD".

D. Alan Hays, DMD
State Senator, District 11

REPLY TO:

- 871 South Central Avenue, Umatilla, Florida 32784-9290 (352) 742-6441
- 320 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5011
- 1104 Main Street, The Villages, Florida 32159 (352) 360-6739 FAX: (352) 360-6748
- 685 West Montrose Street, Suite 210, Clermont, Florida 34711 (352) 241-9344 FAX: (888) 263-3677

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 710

INTRODUCER: Senator Bradley

SUBJECT: Ad Valorem Taxation

DATE: January 8, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Present	Yeatman	CA	Pre-meeting
2.			FT	
3.			AP	

I. Summary:

SB 710 provides that property used exclusively to operate or directly support the activities of a nonprofit blood establishment is determined to be used for a charitable purpose and is exempt from ad valorem taxation within the purview of s. 3, Art. VII of the State Constitution.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, cities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

¹ Both real property and tangible personal property can be subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. See *Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

³ See s. 192.001(2) and (16), F.S.

The Florida Constitution prohibits the state from levying ad valorem taxes,⁴ and it limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.⁵

The Florida Constitution authorizes the Legislature to provide an exemption for property predominantly used for educational, literary, scientific, religious or charitable purposes by general law.⁶

Blood Establishments

“Blood establishment” means any person, entity, or organization, operating within the state, which examines an individual for the purpose of blood donation or which collects, processes, stores, tests, or distributes blood or blood components collected from the human body for the purpose of transfusion, for any other medical purpose, or for the production of any biological product.⁷ A person, entity, or organization that uses a mobile unit to conduct such activities within the state is also a blood establishment.⁸

Determining nonprofit status under Chapter 196

Section 196.195, F.S., provides guidelines for determining the profit or nonprofit status of exemption applicants. Such applicants must provide records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year.⁹ Subsections (2) and (3) provide criteria for determining profit or nonprofit status of applicants for exemptions. No application for exemption may be granted for religious, literary, scientific, or charitable use of property until the applicant has been found by the property appraiser, or upon appeal, by the value adjustment board, to be nonprofit as provided in this section.¹⁰

III. Effect of Proposed Changes:

Section 1 creates s. 196.1973, F.S., to provide that property used exclusively to operate or directly support the activities of a nonprofit blood establishment is determined to be used for a charitable purpose as defined in s. 196.012(7), F.S., and is exempt from ad valorem taxation under s. 3, Art. VII of the State Constitution. The bill also provides that it is the intent of the Legislature that this section implements the ad valorem tax exemption authorized in s. 3, Art. VII of the State Constitution for the purpose of granting such exemption to a nonprofit blood establishment.

Section 2 provides an effective date of July 1, 2016.

⁴ FLA. CONST. art. VII, s. 1(a)

⁵ See FLA. CONST. art. VII, s. 4.

⁶ FLA. CONST. art. VII, s. 3(a).

⁷ Section 381.06014(1)(a), F.S.

⁸ *Id.*

⁹ Section 196.195(1), F.S.

¹⁰ Section 196.195(4), F.S.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

The mandates provision does not apply to bills implementing a constitutional provision.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

To the extent that a previously unqualified nonprofit blood establishments is now eligible for an ad valorem tax exemption under this bill, a local government will see a corresponding reduction in its property tax base. The Revenue Estimating Conference has estimated that there will be a negative recurring impact of \$0.3 million beginning in 2016-2017.¹¹

B. Private Sector Impact:

Nonprofit blood establishments may receive an exemption from ad valorem taxation.

C. Government Sector Impact:

If the bill passes, the Department of Revenue would need to amend Chapter 12D-7, F.A.C.¹² The department would also need to amend the DR-504 form and the DR-489/403 series of forms.¹³

VI. Technical Deficiencies:

None.

VII. Related Issues:

The Office of Economic and Demographic Research recommends that section 1 of the bill, beginning on line 13, be amended to provide that “Property owned by and used exclusively to operate or directly support the activities of a nonprofit blood establishment is determined to be

¹¹ Revenue Estimating Conference, *Blood Establishments HB515/SB710 with proposed amendment*, 235, (December 11, 2015) available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/Impact1211.pdf (last visited December 16, 2015).

¹² Dep’t of Revenue, Legislative Bill Analysis of SB 710, at 2 (2016).

¹³ *Id.*

used for a charitable purpose... and is exempt from ad valorem taxation...’’¹⁴ This change is intended for clarity purposes.

VIII. Statutes Affected:

This bill creates section 196.1973 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.

¹⁴ Revenue Estimating Conference, *Blood Establishments HB515/SB710 with proposed amendment*, 235, (December 11, 2015) available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/Impact1211.pdf (last visited December 16, 2015).



536678

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
01/11/2016	.	
	.	
	.	
	.	

The Committee on Community Affairs (Bradley) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 196.1963, Florida Statutes, is created
to read:

196.1963 Nonprofit blood establishments.—A blood
establishment as defined in s. 381.06014 which qualifies as a
501(c)(3) nonprofit entity under the Internal Revenue Code,
1986, as amended, is found to serve a charitable purpose as



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11 defined in s. 196.012(7) and is exempt from ad valorem taxation
12 within the purview of s. 3(a), Art. VII of the State
13 Constitution.

14 Section 2. This act is intended to clarify existing law and
15 is remedial in nature.

16 Section 3. This act shall take effect July 1, 2016.

17
18 ===== T I T L E A M E N D M E N T =====

19 And the title is amended as follows:

20 Delete everything before the enacting clause
21 and insert:

22 A bill to be entitled
23 An act relating to nonprofit blood establishments;
24 creating s. 196.1963, F.S.; providing an exemption
25 from ad valorem taxation for nonprofit blood
26 establishments; providing for remedial application;
27 providing an effective date.

By Senator Bradley

7-00557B-16

2016710__

1 A bill to be entitled
2 An act relating to ad valorem taxation; creating s.
3 196.1973, F.S.; providing an exemption from ad valorem
4 taxation for blood establishments; providing
5 legislative intent; defining a term; providing an
6 effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:
9

10 Section 1. Section 196.1973, Florida Statutes, is created
11 to read:

12 196.1973 Exemption for property used for a nonprofit blood
13 establishment.—Property used exclusively to operate or directly
14 support the activities of a nonprofit blood establishment is
15 determined to be used for a charitable purpose as defined in s.
16 196.012(7) and is exempt from ad valorem taxation within the
17 purview of s. 3, Art. VII, State Constitution. It is declared to
18 be the intent of the Legislature that this section implements
19 the ad valorem tax exemption authorized in s. 3(a), Art. VII of
20 the State Constitution for the purpose of granting such
21 exemption to a nonprofit blood establishment. As used in this
22 section, the term "blood establishment" has the same meaning as
23 defined in s. 381.06014(1)(a) or as subsequently amended.

24 Section 2. This act shall take effect July 1, 2016.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

SB 710

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Loren Levy

Job Title General Counsel, Property Appraisers' Assn of Fla

Address 1828 Riggins Rd

Phone 850-219-0220

Street

Tallahassee

FL

32308

City

State

Zip

Email levylawfirm@comcast.net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Property Appraisers' Assn of Florida

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

SB 710

Bill Number (if applicable)

Topic BLOOD BANK TAXATION

Amendment Barcode (if applicable)

Name MIKE HUEY

Job Title _____

251-0101

Address 301 S. BRANDWATER

Phone ~~251-0101~~

Street

TLH

FL

32311

City

State

Zip

Email _____

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL. ASSN OF BLOOD BANKS

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



The Florida Senate

Committee Agenda Request

To: Senator Wilton Simpson, Chair
Committee on Community Affairs

Subject: Committee Agenda Request

Date: November 18, 2015

I respectfully request that **Senate Bill # 710**, relating to Ad Valorem Taxation, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink, appearing to read "Rob Bradley", written over a horizontal line.

Senator Rob Bradley
Florida Senate, District 7

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: CS/SB 742

INTRODUCER: Community Affairs Committee and Senator Hutson

SUBJECT: Certificates of Public Convenience and Necessity for Life Support or Air Ambulance Services

DATE: January 12, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Looke</u>	<u>Stovall</u>	<u>HP</u>	Favorable
2.	<u>Cochran</u>	<u>Yeatman</u>	<u>CA</u>	Fav/CS
3.	_____	_____	<u>JU</u>	_____
4.	_____	_____	<u>FP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 742 amends s. 401.25, F.S., to require, rather than allow, counties to adopt or amend ordinances for reasonable standards for the issuance of certificates of public convenience and necessity (COPCN) for the provision of basic or advanced life support services or air ambulance services. The bill details certain standards that must be included in such an ordinance.

Additionally, the bill provides that ordinances must include a quasi-judicial process for approval or denial of an application for a COPCN, and ordinances must also provide that applicants currently maintaining fire rescue infrastructure and providing first response in the county may appeal the decision to the circuit court with jurisdiction over the county. Finally, counties may adopt an ordinance to provide reasonable, objective standards for COPCNs for air ambulance services.

II. Present Situation:

Basic and Advanced Life Support Services

Prehospital life support services fall into two general categories, basic life support services (BLS) and advanced life support services (ALS). BLS is medical care which is used to assure a

patient's vital functions until the patient has been transported to appropriate medical care.¹ ALS is sophisticated care using invasive methods, such as intravenous fluids, medications and intubation.² ALS can be performed in a ground ambulance or a helicopter and is usually implemented by physicians or paramedics.³ BLS is typically performed by paramedics or emergency medical technicians (EMT).⁴

In Florida, providers of both BLS and ALS must be licensed by the Department of Health (DOH).⁵ In order to be licensed, an applicant must pay the license fee,⁶ provide evidence of adequate liability insurance coverage, have a COPCN from each county in which the applicant wishes to operate, and meet the minimum standards applicable to the type of service the applicant wishes to provide.⁷ Licenses for BLS and ALS must be renewed every two years.⁸

Certificates of Public Convenience and Necessity for the Provision of Basic or Advanced Life Support Services and Air Ambulance Services

A COPCN is defined as a written statement or document, issued by the governing board of a county, granting permission for an applicant or licensee to provide services authorized under such license for the benefit of the population of that county or an area within the county.⁹ In order to be licensed to provide basic or advanced life support services or air ambulance services an applicant must have obtained a COPCN from each county in which the applicant will provide services.^{10,11} Counties are allowed, but not required, to adopt ordinances to provide reasonable standards for the issuance of COPCNs. In adopting such ordinances, the counties must consider

¹ Ryyänen, et. al, *Is advanced life support better than basic life support in prehospital care? A systematic review*, Scand J Trauma Resusc. Emerg. Med. 2010; 18: 62. Available at <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC3001418/> (last visited Nov. 23, 2015).

² *Id.*

³ *Id.*

⁴ *Id.*

⁵ Section 401.25, F.S.

⁶ The license fee is \$660 for a BLS provider and \$1,375 for an ALS or Air license provider, plus \$25 for each vehicle permit. See <http://www.floridahealth.gov/licensing-and-regulation/ems-service-provider-regulation-and-compliance/index.html> (last visited December 8, 2015).

⁷ Minimum standards include an approved radio communications system; trauma transport protocols; compliance with minimum vehicle requirements; and adequate staffing including at least one EMT per ambulance for BLS, at least one EMT and one paramedic per ambulance for ALS, and at least one paramedic for air transport. ALS providers are also required to have a medical director with a Drug Enforcement Agency license number. See Rules 64J-1.002, 64J-1.003, and 64J-1.005, F.A.C.

⁸ Florida Department of Health, *EMS Service Provider Licensing*, <http://www.floridahealth.gov/licensing-and-regulation/ems-service-provider-regulation-and-compliance/index.html> (last visited December 8, 2015).

⁹ Rule 64J-1.001, F.A.C.

¹⁰ Section 401.25(2)(d), F.S.

¹¹ Specifically for air ambulance services, the requirement to obtain a COPCN may be preempted by the federal Airline Deregulation Act of 1978 (ADA). The ADA restricts states from regulating matters related to airline pricing, routes, and services. In general, states are allowed to regulate the medical aspects of air ambulance services while the aviation components are regulated by the Federal Aviation Administration. Courts have found in other states (most recently in North Carolina) that certificate of need regulation of air ambulance providers is expressly preempted to the federal government and the Federal Department of Transportation has advised that this preemption also applies to COPCN laws. For a detailed analysis of this issue, please see the United States Government Accountability Office Report on "Air Ambulance: Effects of Industry Changes on Services Are Unclear," GAO-10-907, Sep. 2010, pp. 20-25 and Appendix III. Available at <http://www.gao.gov/new.items/d10907.pdf> (Last visited on Dec. 8, 2015).

state guidelines, the recommendations of the local or regional trauma agency, and the recommendations of municipalities within their jurisdiction.¹²

County ordinances regarding COPCNs vary in detail from county to county. Of the counties surveyed, all ordinances detail specific application requirements, typically including forms required to be filed with the county, and application review criteria.¹³ The application review criteria typically require that applications be sent to each municipality within the county and the municipalities then make recommendations on the application. Such recommendations must be taken into account when deciding to grant or deny the COPCN.

The amount of detail required to be filed with a COPCN application also varies from county to county, but generally includes proof that the applicant has all necessary licenses as well as meets all state criteria standards for the provision of ALS or BLS services. Obtaining a COPCN is a condition precedent to being licensed by the state to provide BLS or ALS services.¹⁴ Also included in such ordinances were revocation criteria, responsibilities conveyed on the holder of a COPCN, and a ban on the sale or reassignment of COPCNs. Additionally, the length of time that a COPCN lasts before it expires varies. For example, in Volusia County COPCNs expire after two years, in Broward County after three years, and in Miami-Dade County the COPCNs last until they are revoked.

III. Effect of Proposed Changes:

The bill amends s. 401.25, F.S., to require, rather than allow, each county to adopt or amend ordinances for the issuances of COPCNs for the provision of basic or advanced life support services or air ambulance services. The bill details that such ordinances must include standards regarding trained personnel staffing, equipment, and response times to life support calls. Additionally, when developing standards for COPCNs, the bill adds the requirement that the counties consider the recommendations of independent special fire control districts within their jurisdiction.¹⁵

The bill requires that ordinances provide a quasi-judicial process for approval or denial of an application for a COPCN. Ordinances should also provide that applicants currently maintaining fire rescue infrastructure and providing first response in the county may appeal the county's decision to the circuit court with jurisdiction over the county.

Counties may adopt an ordinance to provide reasonable, objective standards for COPCNs for air ambulance services. In developing the standards, the governing body of each county must

¹² Section 401.25(6), F.S.

¹³ Counties surveyed include Volusia (Sec. 46-92 Volusia County Code of Ordinances), Broward (Ch. 3½, Broward County Code of Ordinances), Miami-Dade (Ch. 4 Art. I, Miami-Dade County Code of Ordinances), Wakulla (Ch. 11.5 Art. III, Wakulla County Code of Ordinances), Baker (Ch. 16, Art. III, Baker County Code of Ordinances), and Collier (Ch. 50 Art. III, Collier County Code of Ordinances). Counties without ordinances include, but are not limited to, Columbia, Franklin, Levy, and Gadsden Counties (*Conversation with Susan Harbin, Florida Association of Counties on Nov. 30, 2015*).

¹⁴ Section 46-80(4), Volusia County Code.

¹⁵ Currently, counties must consider state guidelines (state guidelines are the minimum licensure standards for ALS, BLS, and air transport services), the recommendations of the regional or local trauma agency, and the recommendations of municipalities within their jurisdiction. *See email from Paul Runk, Deputy Director, Legislative Planning Director, DOH, (Nov. 25, 2015)*.

consider state guidelines, recommendations of the local or regional trauma agency, recommendations of the municipalities within its jurisdiction, and recommendations of the independent special districts that provide fire rescue services within its jurisdiction.

The provisions in the bill take effect on July 1, 2016.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Since the bill requires counties to adopt ordinances for the issuance of COPCNs, it falls within the purview of Section 18(a), Article VII, Florida Constitution, which provides that counties are not bound by certain general laws that require the expenditure of funds unless certain exceptions or exemptions are met. Subsection (d) provides an exemption from this prohibition for laws determined to have an “insignificant fiscal impact.” The fiscal impact of this bill is indeterminate (because some counties already have their own COPCN ordinances), but if it exceeds the insignificant threshold the bill will require a 2/3 vote of the membership of each house and a finding of an important state interest.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

The bill may have a positive fiscal impact on a COPCN applicant whose application is required to be accepted under the appeals process provided in the bill. Consequently, if such application is required to be accepted, the bill could have a negative fiscal impact on the current holder of a COPCN in that county.

C. Government Sector Impact:

The bill may have a minor negative fiscal impact on counties that are required to create or revise ordinances for the issuance of COPCNs under the provisions in the bill.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 401.25 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Community Affairs on January 11, 2016:

Requires counties with existing COPCN ordinances to amend them if they are not in compliance with certain standards. If existing ordinances are in compliance, no action needs to be taken. Ordinances must provide a quasi-judicial process for approval or denial of an application for a COPCN, as well as providing that applicants currently maintaining fire rescue infrastructure and providing first response in the county may appeal the county's decision to the circuit court with jurisdiction over the county. Counties may adopt an ordinance to provide reasonable, objective standards for COPCNs for air ambulance services.

- B. **Amendments:**

None.



832144

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/11/2016	.	
	.	
	.	
	.	

The Committee on Community Affairs (Hutson) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 401.25, Florida Statutes, is amended to
read:

401.25 Licensure as a basic life support or an advanced
life support service; air ambulance services.—

(1) Every person, firm, corporation, association, or
governmental entity owning or acting as agent for the owner of



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11 any business or service which furnishes, operates, conducts,
12 maintains, advertises, engages in, proposes to engage in, or
13 professes to engage in the business or service of providing
14 prehospital or interfacility advanced life support services or
15 basic life support transportation services must be licensed as a
16 basic life support service or an advanced life support service,
17 whichever is applicable, before offering such service to the
18 public. The application for such license must be submitted to
19 the department on forms provided for this purpose. The
20 application must include documentation that the applicant meets
21 the appropriate requirements for a basic life support service or
22 an advanced life support service, whichever is applicable, as
23 specified by rule of the department.

24 (2) The department shall issue a license for operation to
25 any applicant who complies with the following requirements:

26 (a) The applicant has paid the fees required by s. 401.34.

27 (b) The ambulances, equipment, vehicles, personnel,
28 communications systems, staffing patterns, and services of the
29 applicant meet the requirements of this part, including the
30 appropriate rules for either a basic life support service or an
31 advanced life support service, whichever is applicable.

32 (c) The applicant has furnished evidence of adequate
33 insurance coverage for claims arising out of injury to or death
34 of persons and damage to the property of others resulting from
35 any cause for which the owner of such business or service would
36 be liable. The applicant must provide insurance in such sums and
37 under such terms as required by the department. In lieu of such
38 insurance, the applicant may furnish a certificate of self-
39 insurance evidencing that the applicant has established an



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40 adequate self-insurance plan to cover such risks and that the
41 plan has been approved by the Office of Insurance Regulation of
42 the Financial Services Commission.

43 (d) The applicant has obtained a certificate of public
44 convenience and necessity from each county in which the
45 applicant will operate. In issuing the certificate of public
46 convenience and necessity, the governing body of each county
47 shall consider the recommendations of municipalities within its
48 jurisdiction.

49 (3) The department may suspend or revoke a license at any
50 time if it determines that the licensee has failed to maintain
51 compliance with the requirements prescribed for operating a
52 basic or advanced life support service.

53 (4) Each license issued in accordance with this part will
54 expire automatically 2 years after the date of issuance.

55 (5) The requirements for renewal of any license issued
56 under this part are the same as the requirements for original
57 licensure that are in effect at the time of renewal.

58 (6) (a) By January 1, 2017, the governing body of each
59 county shall may adopt an ordinance or amend an existing
60 ordinance to ordinances that provide reasonable, objective
61 standards for certificates of public convenience and necessity
62 for basic or advanced life support services and air ambulance
63 services. In developing the standards for certificates of public
64 convenience and necessity, the governing body of each county
65 must consider state guidelines, recommendations of the local or
66 regional trauma agency created under chapter 395, and the
67 recommendations of the municipalities within its jurisdiction,
68 and recommendations of the independent special districts that



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69 provide fire rescue services within its jurisdiction. The
70 ordinance shall provide a quasi-judicial process, or some other
71 type of evidentiary process, for approval or denial of an
72 application for a certificate. The ordinance shall also provide
73 that applicants currently maintaining fire rescue infrastructure
74 and providing first response in the county may appeal the
75 county's decision to the circuit court with jurisdiction over
76 the county. A county that, as of January 1, 2016, has adopted an
77 ordinance that complies with this subsection is not required to
78 further amend the ordinance.

79 (b) The governing body of each county may adopt an
80 ordinance to provide reasonable, objective standards for
81 certificates of public convenience and necessity for air
82 ambulance services. In developing the standards, the governing
83 body of each county must consider state guidelines,
84 recommendations of the local or regional trauma agency created
85 under chapter 395, recommendations of the municipalities within
86 its jurisdiction, and recommendations of the independent special
87 districts that provide fire rescue services within its
88 jurisdiction.

89 (7) (a) Each permitted basic life support ambulance not
90 specifically exempted from this part, when transporting a person
91 who is sick, injured, wounded, incapacitated, or helpless, must
92 be occupied by at least two persons: one patient attendant who
93 is a certified emergency medical technician, certified
94 paramedic, or licensed physician; and one ambulance driver who
95 meets the requirements of s. 401.281. This paragraph does not
96 apply to interfacility transfers governed by s. 401.252(1).

97 (b) Each permitted advanced life support ambulance not



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98 specifically exempted from this part, when transporting a person
99 who is sick, injured, wounded, incapacitated, or helpless, must
100 be occupied by at least two persons: one who is a certified
101 paramedic or licensed physician; and one who is a certified
102 emergency medical technician, certified paramedic, or licensed
103 physician who also meets the requirements of s. 401.281 for
104 drivers. The person with the highest medical certifications
105 shall be in charge of patient care. This paragraph does not
106 apply to interfacility transfers governed by s. 401.252(1).

107 Section 2. This act shall take effect July 1, 2016.

108
109 ===== T I T L E A M E N D M E N T =====

110 And the title is amended as follows:

111 Delete everything before the enacting clause
112 and insert:

113 A bill to be entitled

114 An act relating to certificates of public convenience
115 and necessity for life support or air ambulance
116 services; amending s. 401.25, F.S.; requiring, rather
117 than authorizing, county governing boards to adopt
118 ordinances or amend existing ordinances that provide
119 standards for the issuance of certificates of public
120 convenience and necessity for basic or advanced life
121 support services; including the recommendations of
122 specified districts in the development of such
123 standards; requiring counties to adopt a process for
124 review of applications; providing an appeal process;
125 authorizing county governing boards to adopt
126 ordinances that provide standards for the issuance of



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127 certificates of public convenience and necessity for
128 air ambulance services; specifying considerations for
129 such standards; providing an effective date.

By Senator Hutson

6-00538-16

2016742__

1 A bill to be entitled
2 An act relating to certificates of public convenience
3 and necessity for life support or air ambulance
4 services; amending s. 401.25, F.S.; requiring, rather
5 than authorizing, county governing boards to adopt
6 ordinances that provide standards for the issuance of
7 certificates of public convenience and necessity for
8 basic or advanced life support or air ambulance
9 services; specifying subjects of standards; providing
10 an appeal process; providing a standard for issuance
11 for denied applications for certificates of public
12 convenience and necessity; providing an effective
13 date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Subsection (6) of section 401.25, Florida
18 Statutes, is amended to read:

19 401.25 Licensure as a basic life support or an advanced
20 life support service.—

21 (6) The governing body of each county shall ~~may~~ adopt
22 ordinances that provide reasonable standards for the issuance of
23 certificates of public convenience and necessity to provide for
24 basic or advanced life support services or ~~and~~ air ambulance
25 services, including, but not limited to, standards regarding
26 trained personnel staffing, equipment, and response times to
27 life support calls. In developing standards for certificates of
28 public convenience and necessity, the governing body of each
29 county must consider state guidelines, recommendations of the

6-00538-16

2016742__

30 local or regional trauma agency created under chapter 395, and
31 the recommendations of municipalities and independent special
32 fire control districts within its jurisdiction. If the county
33 denies an application for a certificate of public convenience
34 and necessity to provide basic or advanced life support services
35 or air ambulance services pursuant to this chapter, the
36 applicant may appeal the decision by filing a writ of certiorari
37 with the circuit court with jurisdiction over the county. The
38 county shall award the requested certificate if the record in
39 the proceeding on the writ demonstrates that the applicant will
40 provide a level of service superior to that of the current
41 county provider, as measured by the county standards for the
42 issuance of the certificates, and at equal or less cost.

43 Section 2. This act shall take effect July 1, 2016.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/2015
Meeting Date

742
Bill Number (if applicable)

Topic Certificates of Necessity

Amendment Barcode (if applicable)

Name Cari Roth

Job Title _____

Address 215 S. Monroe St, Suite 815
Street

Phone 850/591-1094

Tallahassee FL 32301
City State Zip

Email croth@deanmead.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Fla. Ambulance Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

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1/11/16

Meeting Date

742

Bill Number (if applicable)

Topic Certificates of Public Convenience + Necessity

Amendment Barcode (if applicable)

Name Susan Harbin

Job Title Legislative Advocate

Address 600 S. Monroe St.

Phone (770) 546-8845

Street

Tallahassee

FL

32301

Email sharbin@fl-counties.com

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Association of Counties

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

SB-742

Bill Number (if applicable)

Topic ~~COPE~~ COPCN

Amendment Barcode (if applicable)

Name Greg Dewitt

Job Title Assistant Chief

Address 27701 Bonita Grande Dr.

Phone 239-390-7959

Street

Bonita Springs FL 34135

City

State

Zip

Email Dewitt@BonitaFire.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Bonita Fire

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-16
Meeting Date

742
Bill Number (if applicable)

Topic Life Support Services

Amendment Barcode (if applicable)

Name Lori Killinger

Job Title Attorney/Lobbyist

Address 315 S. Calhoun St. Ste 830

Phone 870 222 5702

Tallahassee FL 32301
City State Zip

Email lkillinger@llw-law.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Bonita Springs Fire Control District

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-16

Meeting Date

SB 742

Bill Number (if applicable)

Topic Certification of Public Convenience & Necessity Amendment Barcode (if applicable)
Life Supports

Name JIM BRAINARD

Job Title Attorney

Address 28014 Rabbit Hill Road

Street

Tallahassee FL 32308

City

State

Zip

Phone (850) 508-6716

Email BRAINARDlaw@comcast.net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Polk County Board of County Commissioners

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

SB 742
Bill Number (if applicable)

Meeting Date _____

Topic COPEN

Amendment Barcode (if applicable) _____

Name PATRICK J. KOSTEL

Job Title ESCAMBRA COUNTY EMS MANAGER

Address 6575 N. "W" GILBERT

Phone 850-471-6476

Street

DELSACOLA

City

FL

State

32505

Zip

Email PKOSTEL@MYESCAMBRA.COM

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing ESCAMBRA COUNTY EMS

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
Meeting Date

SB 742
Bill Number (if applicable)

Topic COPCN

Amendment Barcode (if applicable)

Name Tracy D. Vause

Job Title Okaloosa County EMS Chief

Address 90 College Blvd East
Street

Phone _____

Niceville FL 32578
City State Zip

Email _____

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Okaloosa County BOCC, Florida Assoc of County EMS

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-2016

Meeting Date

742

Bill Number (if applicable)

Topic COPCN

Amendment Barcode (if applicable)

Name Sally Sherman

Job Title Deputy Co Manager - Flagler Co.

Address 1769 E Moody Blvd

Phone 386-313-4001

Street

Bunnell FL 32110

City

State

Zip

Email sshermane@flaglercounty.org

Speaking: For Against Information

Waive Speaking: In Support Against

(The Chair will read this information into the record.)

Representing Flagler County Board of County Commissioners

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

01-11-16

Meeting Date

742

Bill Number (if applicable)

Topic Certificates of Public Convenience

Amendment Barcode (if applicable)

Name James Cunningham

Job Title Battalion Chief

Address 139 Bunt Pine Dr

Phone 239-348-9825

Street

Naples FL 34119

City

State

Zip

Email _____

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing North Collier Fire Control

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
Meeting Date

742
Bill Number (if applicable)

Topic Certificates of Public Convenience & elec. Amendment Barcode (if applicable)

Name William Northcott

Job Title Fire Chief of Alachua County

Address 911 SE 5th St
Street

Phone 352-225-1696

Coamesville FL 32601
City State Zip

Email wnorthcott@alachuacounty.us

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Alachua County

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16

Meeting Date

742

Bill Number (if applicable)

Topic WIFE SUPPORT SERVICES

Amendment Barcode (if applicable)

Name CURTIS YOUNG

Job Title MISSIONS CHIEF

Address 705 Hwy 1300
Street
PANAMA CITY FL 32409
City State Zip

Phone 850-248-6079

Email _____

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing BAY COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/11/16
(Meeting Date)

SB 742
Bill Number (if applicable)

Topic _____

_____ *Amendment Barcode (if applicable)*

Name Kraig Conn

Job Title _____

Address 301 S. Bromough St. Suite 300 Phone 222 9684

Tall. FL. 32301
City State Zip

Email Kconn@flcities.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida League of Cities

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-16
Meeting Date

742
Bill Number (if applicable)

Topic SB 742

Amendment Barcode (if applicable)

Name WALTER KOPKA

Job Title CHIEF

Address 8075 LELY CULTURAL PKWY

Phone 239 252 3757

Street

NAPLES FL

City

State

34113

Zip

Email WalterKopka@collier.gov
net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing COLLIER COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-11-16

Meeting Date

SB 742

Bill Number (if applicable)

Topic Certificates of Public Convenience & Necessity

Amendment Barcode (if applicable)

Name Mac Kemp

Job Title Deputy Chief

Address 911 Easterwood Drive

Phone 850 606 2100

Street

Tallahassee, FL 32311

City

State

Zip

Email Kempm@leoncountyfla.gov

Speaking: [] For [x] Against [] Information

Waive Speaking: [] In Support [] Against (The Chair will read this information into the record.)

Representing Florida Council of EMS Chiefs / Leon County

Appearing at request of Chair: [] Yes [x] No

Lobbyist registered with Legislature: [] Yes [x] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

January 11th, 2016

Meeting Date

SB 0742

Bill Number (if applicable)

Topic COPCN Legislation SB 0742

Amendment Barcode (if applicable)

Name Jim Judge

Job Title Division Director / Volusia County Department of Public Protection

Address 3825 Tiger Bay Road

Street

Phone 386 316-1554

Daytona Beach

FL

32124

Email jjudge@volusia.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Volusia County

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

742

Meeting Date

Bill Number (if applicable)

Topic COPCN

Amendment Barcode (if applicable)

Name Chris Doolin

Job Title Consultant

(WAIVE IN OPPOSITION)

Address 1118-B Thomasville Rd

Phone 850-508-5492

Tallahassee FLA 32303
City State Zip

Email cdoolin@netalk.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Small County Coalition

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

01-11-2015
Meeting Date

742
Bill Number (if applicable)

Topic COPCN BILL# 742

Amendment Barcode (if applicable)

Name KEVIN GUTHRIE

Job Title PUBLIC SAFETY EMERGENCY MANAGER

Address 1769 E. MOODY BLVD #3
Street

Phone 386-313-4240

BUNNELL FL 32110
City State Zip

Email KGUTHRIE@FLAGLERCOUNTY.FL.GOV

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FLAGLER COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

JAN 11

Meeting Date

SB 742

Bill Number (if applicable)

Topic EMS (OPEN)

Amendment Barcode (if applicable)

Name Don Petito

Job Title Fire Chief

Address 13 Edward Dr
Street

Phone 386 313 4255

Palm coast FL 32164
City State Zip

Email d.petito@flaglercounty.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Flagler County

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

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S-001 (10/14/14)



The Florida Senate

Committee Agenda Request

To: Senator Wilton Simpson, Chair
Committee on Community Affairs

Subject: Committee Agenda Request

Date: December 2, 2015

I respectfully request that **Senate Bill #742**, relating to Certificates of Public Convenience and Necessity for Life Support or Air Ambulance Services, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in cursive script, appearing to read "Travis Hutson", written over a horizontal line.

Senator Travis Hutson
Florida Senate, District 6

CourtSmart Tag Report

Room: SB 301

Case No.:

Type:

Caption: Senate Community Affairs Committee Judge:

Started: 1/11/2016 4:06:31 PM

Ends: 1/11/2016 5:28:32 PM

Length: 01:22:02

4:06:31 PM Come to Order
4:06:34 PM Ann Call Roll
4:06:37 PM Quorum Present
4:07:31 PM CS 334
4:07:45 PM CS/SB 334 Senator Montford
4:08:25 PM Severe Injuries Caused by Dogs
4:09:01 PM Questions
4:09:06 PM Appearance
4:09:14 PM Cari Roth-Manatee County
4:09:18 PM Diane Ferguson-FL Animal Control Assoc
4:09:22 PM Laura Youmans-FL Assoc of Counties
4:09:25 PM Emily Buckley-Palm Beach County
4:09:29 PM Debate
4:09:35 PM Senator Montford
4:09:37 PM Roll Call
4:09:50 PM CS/SB 334 Reported Favorably
4:10:02 PM CS 842 Senator Hays
4:10:12 PM Property Prepared for a Tax-exempt Use
4:10:24 PM Questions
4:10:27 PM Appearance
4:10:34 PM Carey Baker-FL Assoc of Property Appraisers
4:10:37 PM Senator Hays
4:10:41 PM Roll Call
4:10:41 PM Waive Close
4:10:51 PM SB 842 Reported Favorably
4:11:02 PM SB 766 Senator Flores
4:12:00 PM Ad Valorem Taxation
4:12:30 PM Questions
4:12:33 PM Appearance
4:12:40 PM Loren Levy-Property Appraisers Assoc of FL
4:12:50 PM Senator Baker recognized
4:14:26 PM Iraida Mendez-Cartaya-Assoc. Superintendent Miami-Dade County Public Schools
4:14:32 PM Amber Hughes-FL League of Cities
4:14:42 PM Davin Suggs-FL Assoc of Counties
4:14:47 PM Jessica Scher-United Way of Miami-Dade
4:14:51 PM Jess McCarthy-Miami-Dade County
4:14:53 PM Debate
4:14:53 PM Carey Baker-FL Assoc of Property Appraisers
4:14:58 PM Closing
4:16:10 PM SB 766 Reported Favorably
4:16:10 PM CS/SB 514 Supervisor of Elections Salaries
4:16:16 PM Questions
4:16:22 PM Amendment 614426
4:16:26 PM Senator Bradley's Courtesy Amendment
4:16:30 PM Senator Bradley's Legislative Aid, Becky Kokkinos, Recognized to Explain
4:16:47 PM Appearance
4:16:48 PM Debate
4:16:56 PM Amendment 614426 Adopted
4:17:01 PM Back on Bill as Amended
4:17:03 PM Questions on Bill
4:17:07 PM Senator Brandes
4:17:22 PM Becky Kokkinos explaining

4:18:32 PM Appearance
4:18:43 PM Senator Diaz de La Portilla
4:19:23 PM Committee Analyst, Kelly, recognized
4:20:01 PM Senator Brandes with Questions
4:20:40 PM Senator Dean recognized
4:21:49 PM Questions
4:21:51 PM Appearance
4:21:56 PM David Ramba-Supervisors of Elections
4:22:46 PM Senator Baker-FL Assoc of Property Appraisers
4:22:52 PM Debate
4:22:56 PM Close
4:22:58 PM Roll Call
4:23:18 PM CS/SB 514 Reported Favorably as Committee Substitute
4:23:29 PM SB 710 Senator Bradley
4:23:34 PM Ad Valorem Taxation
4:23:42 PM TP the Bill
4:23:55 PM SB 742 Certificates of Public Convenience and Necessity
4:24:19 PM Amendment 1, Barcode 832144
4:24:37 PM Senator Hutson explains
4:25:14 PM Senator Dean
4:25:54 PM Senator Hutson
4:26:23 PM Senator Dean
4:26:32 PM Senator Hutson
4:27:11 PM Senator Dean
4:27:57 PM Senator Hutson
4:28:18 PM Senator Dean
4:28:40 PM Senator Abruzzo
4:29:09 PM Senator Hutson
4:30:12 PM Questions
4:30:15 PM Debate
4:30:20 PM Close on Amendment 832144
4:30:25 PM Amendment 832144 adopted
4:30:28 PM Back on Bill as Amended
4:30:30 PM Questions
4:30:32 PM Appearance
4:30:45 PM Sally Sherman-Flagler County Board of County Commissions
4:30:57 PM Jim Brainsford-Polk County Board of County Commissioners
4:31:03 PM Patrick Kostzc-Escambia County EMS
4:31:08 PM Tracey Vause-Okaloosa County BOCC, FL Assoc of County EMS
4:31:30 PM Don Petito-Flagler County
4:31:36 PM Senator Hutson
4:32:24 PM Sally Sherman-Flagler County
4:32:45 PM Kevin Guthrie-Flagler County
4:34:00 PM Senator Brandes with Question
4:37:23 PM Senator Bradley
4:38:39 PM Kevin Guthrie
4:39:32 PM Senator Bradley
4:41:45 PM Senator Bradley
4:42:28 PM Kevin Guthrie
4:42:32 PM Kevin Guthrie
4:43:37 PM Senator Bradley
4:44:18 PM Senator Hutson
4:45:36 PM Guthrie
4:46:57 PM Senator Bradley
4:47:04 PM Guthrie
4:48:27 PM Chris Doolin-Small County Coalition
4:48:32 PM Jim Judge-Volusia County
4:48:41 PM Senator Bradley
4:49:49 PM Jim Judge testimony
4:49:56 PM Senator Bradley
4:52:43 PM Senator Hutson
4:52:59 PM Jim Judge

4:54:38 PM Mac Kemp-FL Council of EMS Chiefs/Leon County
4:58:06 PM Senator Hutson
4:59:07 PM Cari Roth-FL Ambulance Assoc
4:59:17 PM Walter Kopica-Collier County
5:00:51 PM Senator Brandes
5:01:58 PM Senator Diaz de la Portilla
5:03:47 PM Walter Kopica follow up
5:03:58 PM Senator Thompson
5:05:06 PM Kraig Conn-FL League of Cities
5:05:25 PM Curtis Young-Bay County
5:06:01 PM William Northcutt-Alachua County
5:09:05 PM Senator Hutson
5:13:13 PM James Cunningham-North Collier Fire Control
5:17:52 PM Susan Harbi-FL Assoc. of Counties
5:19:12 PM Senator Brandes
5:20:22 PM Senator Hutson
5:22:37 PM Greg Dewitt-Bonita Fire
5:22:51 PM Lori Killinger-Bonita Springs Fire Control District
5:23:00 PM Debate
5:23:34 PM Senator Bradley
5:24:38 PM Senator Diaz de la Portilla
5:25:56 PM Debate
5:26:00 PM Close
5:27:37 PM Ann Call Roll
5:27:59 PM SB 742 as Committee Substitute Reported Favorably
5:28:25 PM Meeting Adjourned