

1 A bill to be entitled
2 An act relating to paper reduction; amending s.
3 97.052, F.S.; providing that the uniform statewide
4 voter registration application be designed to elicit
5 the e-mail address of an applicant and whether the
6 applicant desires to receive sample ballots by e-mail;
7 amending s. 101.20, F.S.; authorizing a supervisor of
8 elections to send a sample ballot to a registered
9 elector by e-mail under certain circumstances;
10 amending s. 125.66, F.S.; requiring the clerk of a
11 board of county commissioners to electronically
12 transmit enacted ordinances, amendments, and emergency
13 ordinances to the Department of State; amending s.
14 194.034, F.S.; permitting a value adjustment board to
15 electronically provide the taxpayer and property
16 appraiser with notice of the decision of the board;
17 amending s. 200.069, F.S.; authorizing the property
18 appraiser to notify taxpayers of proposed property
19 taxes by posting the notice on the appraiser's website
20 in lieu of first-class mail when approved by the
21 county governing board; providing notice format
22 details; requiring publication of legal notice that
23 notice of proposed taxes and assessments is available
24 through the property appraiser's website; authorizing
25 the property appraiser to provide e-mail notification
26 when the proposed taxes and assessments are available
27 on the appraiser's website; providing an effective
28 date.

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

Section 1. Paragraphs (e) through (t) of subsection (2) of section 97.052, Florida Statutes, are redesignated as paragraphs (f) through (u), respectively, and a new paragraph (e) is added to that section, to read:

97.052 Uniform statewide voter registration application.—

(2) The uniform statewide voter registration application must be designed to elicit the following information from the applicant:

(e) E-mail address and whether the applicant wishes to receive sample ballots by e-mail.

The registration application must be in plain language and designed so that convicted felons whose civil rights have been restored and persons who have been adjudicated mentally incapacitated and have had their voting rights restored are not required to reveal their prior conviction or adjudication.

Section 2. Subsection (2) of section 101.20, Florida Statutes, is amended to read:

101.20 Publication of ballot form; sample ballots.—

(2) Upon completion of the list of qualified candidates, a sample ballot shall be published by the supervisor of elections in a newspaper of general circulation in the county, before ~~prior to~~ the day of election. In lieu of publication, a supervisor may send a sample ballot to each registered elector by e-mail at least 7 days before any election if an e-mail

57 | address has been provided and the elector has opted to receive a
58 | sample ballot by electronic delivery. If an e-mail address has
59 | not been provided, or if the elector has not opted for
60 | electronic delivery, ~~If the county has an addressograph or~~
61 | ~~equivalent system for mailing to registered electors,~~ a sample
62 | ballot may be mailed to each registered elector or to each
63 | household in which there is a registered elector, in lieu of
64 | publication, at least 7 days before ~~prior to~~ any election.

65 | Section 3. Paragraph (b) of subsection (2) and subsection
66 | (3) of section 125.66, Florida Statutes, are amended to read:

67 | 125.66 Ordinances; enactment procedure; emergency
68 | ordinances; rezoning or change of land use ordinances or
69 | resolutions.—

70 | (2)

71 | (b) Certified copies of ordinances or amendments thereto
72 | enacted under this regular enactment procedure shall be filed
73 | with the Department of State by the clerk of the board of county
74 | commissioners within 10 days after enactment by said board and
75 | shall take effect upon filing with the Department of State.
76 | However, any ordinance may prescribe a later effective date. In
77 | lieu of delivery of the certified copies of the enacted
78 | ordinances or amendments by first-class mail, the clerk of the
79 | board of county commissioners shall transmit the enacted
80 | ordinances or amendments to the department by e-mail. The
81 | department shall confirm by e-mail the receipt and effective
82 | date of the ordinances or amendments with the clerk of the board
83 | of county commissioners.

84 | (3) The emergency enactment procedure shall be as follows:

85 | The board of county commissioners at any regular or special
 86 | meeting may enact or amend any ordinance with a waiver of the
 87 | notice requirements of subsection (2) by a four-fifths vote of
 88 | the membership of such board, declaring that an emergency exists
 89 | and that the immediate enactment of said ordinance is necessary.
 90 | However, no emergency ordinance or resolution shall be enacted
 91 | which establishes or amends the actual zoning map designation of
 92 | a parcel or parcels of land or changes the actual list of
 93 | permitted, conditional, or prohibited uses within a zoning
 94 | category. Emergency enactment procedures for land use plans
 95 | adopted pursuant to part II of chapter 163 shall be pursuant to
 96 | that part. Certified copies of ordinances or amendments thereto
 97 | enacted under this emergency enactment procedure by a county
 98 | shall be filed with the Department of State by the clerk of the
 99 | board of county commissioners as soon after enactment by said
 100 | board as is practicable. An emergency ordinance enacted under
 101 | this procedure shall be transmitted by the clerk of the board of
 102 | county commissioners by e-mail to the Department of State. It
 103 | shall be deemed to be filed and shall take effect when a copy
 104 | has been accepted and confirmed by the department by e-mail
 105 | ~~deemed to be filed and shall take effect when a copy has been~~
 106 | ~~accepted by the postal authorities of the Government of the~~
 107 | ~~United States for special delivery by certified mail to the~~
 108 | ~~Department of State.~~

109 | Section 4. Subsection (2) of section 194.034, Florida
 110 | Statutes, is amended to read:

111 | 194.034 Hearing procedures; rules.—

112 | (2) In each case, except if the complaint is withdrawn by

113 the petitioner or if the complaint is acknowledged as correct by
114 the property appraiser, the value adjustment board shall render
115 a written decision. All such decisions shall be issued within 20
116 calendar days after the last day the board is in session under
117 s. 194.032. The decision of the board must contain findings of
118 fact and conclusions of law and must include reasons for
119 upholding or overturning the determination of the property
120 appraiser. If a special magistrate has been appointed, the
121 recommendations of the special magistrate shall be considered by
122 the board. The clerk, upon issuance of a decision, shall, on a
123 form provided by the Department of Revenue, notify each taxpayer
124 and the property appraiser of the decision of the board. This
125 notification shall be by first-class mail or by electronic means
126 if selected by the taxpayer on the originally filed petition
127 ~~each taxpayer and the property appraiser of the decision of the~~
128 ~~board.~~ If requested by the Department of Revenue, the clerk
129 shall provide to the department a copy of the decision or
130 information relating to the tax impact of the findings and
131 results of the board as described in s. 194.037 in the manner
132 and form requested.

133 Section 5. Section 200.069, Florida Statutes, is amended
134 to read:

135 200.069 Notice of proposed property taxes and non-ad
136 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
137 appraiser, in the name of the taxing authorities and local
138 governing boards levying non-ad valorem assessments within his
139 or her jurisdiction and at the expense of the county, shall
140 prepare and deliver by first-class mail to each taxpayer to be

141 listed on the current year's assessment roll a notice of
142 proposed property taxes, which notice shall contain the elements
143 and use the format provided in the following form.
144 Notwithstanding the provisions of s. 195.022, no county officer
145 shall use a form other than that provided herein. The Department
146 of Revenue may adjust the spacing and placement on the form of
147 the elements listed in this section as it considers necessary
148 based on changes in conditions necessitated by various taxing
149 authorities. If the elements are in the order listed, the
150 placement of the listed columns may be varied at the discretion
151 and expense of the property appraiser, and the property
152 appraiser may use printing technology and devices to complete
153 the form, the spacing, and the placement of the information in
154 the columns. A county officer may use a form other than that
155 provided by the department for purposes of this part, but only
156 if his or her office pays the related expenses and he or she
157 obtains prior written permission from the executive director of
158 the department; however, a county officer may not use a form the
159 substantive content of which is at variance with the form
160 prescribed by the department. The county officer may continue to
161 use such an approved form until the law that specifies the form
162 is amended or repealed or until the officer receives written
163 disapproval from the executive director. In lieu of delivery of
164 the notice of proposed property taxes by first-class mail, the
165 property appraiser may prepare and make available for viewing
166 and printing on his or her office website the notice of proposed
167 property taxes for each taxpayer to be listed on the current
168 year's assessment roll, but only if, following a recommendation

169 by the property appraiser, the county governing board of his or
170 her jurisdiction approves the measure by ordinance. If approved
171 by ordinance of the county governing board, the notice shall be
172 a separate web page, web link, attachment, or document and shall
173 contain all the substantive elements outlined in this section.
174 The property appraiser may use a format for web display of all
175 substantive elements as outlined in this section other than that
176 provided by the department for purposes of this section, but
177 only if his or her office obtains prior written permission from
178 the executive director of the department. The format may contain
179 substantive elements deemed important by the property appraiser,
180 in addition to those outlined in this section. The property
181 appraiser may continue to use the approved format until the law
182 that specifies the form is amended or repealed or until the
183 officer receives written disapproval from the executive
184 director. The property appraiser shall provide legal notice in a
185 periodical meeting the requirements of s. 50.011 that the notice
186 of proposed property taxes and non-ad valorem assessments is
187 available on the property appraiser website. The legal notice
188 shall contain the property appraiser's website address. The
189 property appraiser may also provide notification by e-mail to
190 property owners or other interested parties who have registered
191 a request with the property appraiser for e-mail notification
192 when the notice of proposed property taxes and non-ad valorem
193 assessments is available on the website.

194 (1) The first page of the notice shall read:

195 NOTICE OF PROPOSED PROPERTY TAXES

196 DO NOT PAY—THIS IS NOT A BILL

197 The taxing authorities which levy property taxes against
 198 your property will soon hold PUBLIC HEARINGS to adopt budgets
 199 and tax rates for the next year.

200 The purpose of these PUBLIC HEARINGS is to receive opinions
 201 from the general public and to answer questions on the proposed
 202 tax change and budget PRIOR TO TAKING FINAL ACTION.

203 Each taxing authority may AMEND OR ALTER its proposals at
 204 the hearing.

205 (2) (a) The notice shall include a brief legal description
 206 of the property, the name and mailing address of the owner of
 207 record, and the tax information applicable to the specific
 208 parcel in question. The information shall be in columnar form.
 209 There shall be seven column headings which shall read: "Taxing
 210 Authority," "Your Property Taxes Last Year," "Last Year's
 211 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 212 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 213 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 214 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 215 and Budget Will Be Held:."

216 (b) As used in this section, the term "last year's
 217 adjusted tax rate" means the rolled-back rate calculated
 218 pursuant to s. 200.065(1).

219 (3) There shall be under each column heading an entry for
 220 the county; the school district levy required pursuant to s.
 221 1011.60(6); other operating school levies; the municipality or
 222 municipal service taxing unit or units in which the parcel lies,
 223 if any; the water management district levying pursuant to s.
 224 373.503; the independent special districts in which the parcel

225 | lies, if any; and for all voted levies for debt service
226 | applicable to the parcel, if any.

227 | (4) For each entry listed in subsection (3), there shall
228 | appear on the notice the following:

229 | (a) In the first column, a brief, commonly used name for
230 | the taxing authority or its governing body. The entry in the
231 | first column for the levy required pursuant to s. 1011.60(6)
232 | shall be "By State Law." The entry for other operating school
233 | district levies shall be "By Local Board." Both school levy
234 | entries shall be indented and preceded by the notation "Public
235 | Schools:". For each voted levy for debt service, the entry shall
236 | be "Voter Approved Debt Payments."

237 | (b) In the second column, the gross amount of ad valorem
238 | taxes levied against the parcel in the previous year. If the
239 | parcel did not exist in the previous year, the second column
240 | shall be blank.

241 | (c) In the third column, last year's adjusted tax rate or,
242 | in the case of voted levies for debt service, the tax rate
243 | previously authorized by referendum.

244 | (d) In the fourth column, the gross amount of ad valorem
245 | taxes which will apply to the parcel in the current year if each
246 | taxing authority levies last year's adjusted tax rate or, in the
247 | case of voted levies for debt service, the amount previously
248 | authorized by referendum.

249 | (e) In the fifth column, the tax rate that each taxing
250 | authority must levy against the parcel to fund the proposed
251 | budget or, in the case of voted levies for debt service, the tax
252 | rate previously authorized by referendum.

253 (f) In the sixth column, the gross amount of ad valorem
 254 taxes that must be levied in the current year if the proposed
 255 budget is adopted.

256 (g) In the seventh column, the date, the time, and a brief
 257 description of the location of the public hearing required
 258 pursuant to s. 200.065(2)(c).

259 (5) Following the entries for each taxing authority, a
 260 final entry shall show: in the first column, the words "Total
 261 Property Taxes:" and in the second, fourth, and sixth columns,
 262 the sum of the entries for each of the individual taxing
 263 authorities. The second, fourth, and sixth columns shall,
 264 immediately below said entries, be labeled Column 1, Column 2,
 265 and Column 3, respectively. Below these labels shall appear, in
 266 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

267 (6) (a) The second page of the notice shall state the
 268 parcel's market value and for each taxing authority that levies
 269 an ad valorem tax against the parcel:

270 1. The assessed value, value of exemptions, and taxable
 271 value for the previous year and the current year.

272 2. Each assessment reduction and exemption applicable to
 273 the property, including the value of the assessment reduction or
 274 exemption and tax levies to which they apply.

275 (b) The reverse side of the second page shall contain
 276 definitions and explanations for the values included on the
 277 front side.

278 (7) The following statement shall appear after the values
 279 listed on the front of the second page:

280 If you feel that the market value of your property is

309 *Note: Amounts shown on this form do NOT reflect early payment
 310 discounts you may have received or may be eligible to receive.
 311 (Discounts are a maximum of 4 percent of the amounts shown on
 312 this form.)

313 (9) The bottom portion of the notice shall further read in
 314 bold, conspicuous print:

315 "Your final tax bill may contain non-ad valorem assessments
 316 which may not be reflected on this notice such as assessments
 317 for roads, fire, garbage, lighting, drainage, water, sewer, or
 318 other governmental services and facilities which may be levied
 319 by your county, city, or any special district."

320 (10) (a) If requested by the local governing board levying
 321 non-ad valorem assessments and agreed to by the property
 322 appraiser, the notice specified in this section may contain a
 323 notice of proposed or adopted non-ad valorem assessments. If so
 324 agreed, the notice shall be titled:

325 NOTICE OF PROPOSED PROPERTY TAXES
 326 AND PROPOSED OR ADOPTED
 327 NON-AD VALOREM ASSESSMENTS
 328 DO NOT PAY—THIS IS NOT A BILL

329 There must be a clear partition between the notice of proposed
 330 property taxes and the notice of proposed or adopted non-ad
 331 valorem assessments. The partition must be a bold, horizontal
 332 line approximately 1/8-inch thick. By rule, the department
 333 shall provide a format for the form of the notice of proposed or
 334 adopted non-ad valorem assessments which meets the following
 335 minimum requirements:

336 1. There must be subheading for columns listing the

337 levying local governing board, with corresponding assessment
338 rates expressed in dollars and cents per unit of assessment, and
339 the associated assessment amount.

340 2. The purpose of each assessment must also be listed in
341 the column listing the levying local governing board if the
342 purpose is not clearly indicated by the name of the board.

343 3. Each non-ad valorem assessment for each levying local
344 governing board must be listed separately.

345 4. If a county has too many municipal service benefit
346 units or assessments to be listed separately, it shall combine
347 them by function.

348 5. A brief statement outlining the responsibility of the
349 tax collector and each levying local governing board as to any
350 non-ad valorem assessment must be provided on the form,
351 accompanied by directions as to which office to contact for
352 particular questions or problems.

353 (b) If the notice includes all adopted non-ad valorem
354 assessments, the provisions contained in subsection (9) shall
355 not be placed on the notice.

356 Section 6. This act shall take effect October 1, 2013.