

By the Committee on Community Affairs; and Senator Ring

578-02812-13

20131352c1

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 postcard or e-mail in lieu of first-class
20 mail; providing notice language; authorizing the
21 property appraiser to prepare and make available on
22 the appraiser's website the notice of proposed
23 property taxes; providing additional notice
24 requirements; providing an effective date.

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

27
28 Section 1. Paragraphs (e) through (t) of subsection (2) of
29 section 97.052, Florida Statutes, are redesignated as paragraphs

578-02812-13

20131352c1

30 (f) through (u), respectively, and a new paragraph (e) is added
31 to that section, to read:

32 97.052 Uniform statewide voter registration application.—

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

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

38
39 The registration application must be in plain language and
40 designed so that convicted felons whose civil rights have been
41 restored and persons who have been adjudicated mentally
42 incapacitated and have had their voting rights restored are not
43 required to reveal their prior conviction or adjudication.

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

46 101.20 Publication of ballot form; sample ballots.—

47 (2) Upon completion of the list of qualified candidates, a
48 sample ballot shall be published by the supervisor of elections
49 in a newspaper of general circulation in the county, before
50 ~~prior to~~ the day of election. In lieu of publication, a
51 supervisor may send a sample ballot to each registered elector
52 by e-mail at least 7 days before any election if an e-mail
53 address has been provided and the elector has opted to receive a
54 sample ballot by electronic delivery. If an e-mail address has
55 not been provided, or if the elector has not opted for
56 electronic delivery ~~If the county has an addressograph or~~
57 ~~equivalent system for mailing to registered electors,~~ a sample
58 ballot may be mailed to each registered elector or to each

578-02812-13

20131352c1

59 household in which there is a registered elector, in lieu of
60 publication, at least 7 days before ~~prior to~~ any election.

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

63 125.66 Ordinances; enactment procedure; emergency
64 ordinances; rezoning or change of land use ordinances or
65 resolutions.-

66 (2)

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

80 (3) The emergency enactment procedure shall be as follows:
81 The board of county commissioners at any regular or special
82 meeting may enact or amend any ordinance with a waiver of the
83 notice requirements of subsection (2) by a four-fifths vote of
84 the membership of such board, declaring that an emergency exists
85 and that the immediate enactment of said ordinance is necessary.
86 However, no emergency ordinance or resolution shall be enacted
87 which establishes or amends the actual zoning map designation of

578-02812-13

20131352c1

88 a parcel or parcels of land or changes the actual list of
89 permitted, conditional, or prohibited uses within a zoning
90 category. Emergency enactment procedures for land use plans
91 adopted pursuant to part II of chapter 163 shall be pursuant to
92 that part. Certified copies of ordinances or amendments thereto
93 enacted under this emergency enactment procedure by a county
94 shall be filed with the Department of State by the clerk of the
95 board of county commissioners as soon after enactment by said
96 board as is practicable. An emergency ordinance enacted under
97 this procedure shall be transmitted by the clerk of the board of
98 county commissioners by e-mail to the Department of State. It
99 shall be deemed to be filed and shall take effect when a copy
100 has been accepted and confirmed by the department by e-mail
101 ~~deemed to be filed and shall take effect when a copy has been~~
102 ~~accepted by the postal authorities of the Government of the~~
103 ~~United States for special delivery by certified mail to the~~
104 ~~Department of State.~~

105 Section 4. Subsection (2) of section 194.034, Florida
106 Statutes, is amended to read:

107 194.034 Hearing procedures; rules.—

108 (2) In each case, except if the complaint is withdrawn by
109 the petitioner or if the complaint is acknowledged as correct by
110 the property appraiser, the value adjustment board shall render
111 a written decision. All such decisions shall be issued within 20
112 calendar days after the last day the board is in session under
113 s. 194.032. The decision of the board must contain findings of
114 fact and conclusions of law and must include reasons for
115 upholding or overturning the determination of the property
116 appraiser. If a special magistrate has been appointed, the

578-02812-13

20131352c1

117 recommendations of the special magistrate shall be considered by
118 the board. The clerk, upon issuance of a decision, shall, on a
119 form provided by the Department of Revenue, notify each taxpayer
120 and the property appraiser of the decision of the board. This
121 notification shall be by first-class mail or by electronic means
122 if selected by the taxpayer on the originally filed petition
123 ~~each taxpayer and the property appraiser of the decision of the~~
124 ~~board.~~ If requested by the Department of Revenue, the clerk
125 shall provide to the department a copy of the decision or
126 information relating to the tax impact of the findings and
127 results of the board as described in s. 194.037 in the manner
128 and form requested.

129 Section 5. Section 200.069, Florida Statutes, is amended to
130 read:

131 200.069 Notice of proposed property taxes and non-ad
132 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
133 appraiser, in the name of the taxing authorities and local
134 governing boards levying non-ad valorem assessments within his
135 or her jurisdiction and at the expense of the county, shall
136 prepare and deliver by first-class mail to each taxpayer to be
137 listed on the current year's assessment roll a notice of
138 proposed property taxes, which notice shall contain the elements
139 and use the format provided in the following form.

140 Notwithstanding the provisions of s. 195.022, no county officer
141 shall use a form other than that provided herein. The Department
142 of Revenue may adjust the spacing and placement on the form of
143 the elements listed in this section as it considers necessary
144 based on changes in conditions necessitated by various taxing
145 authorities. If the elements are in the order listed, the

578-02812-13

20131352c1

146 placement of the listed columns may be varied at the discretion
147 and expense of the property appraiser, and the property
148 appraiser may use printing technology and devices to complete
149 the form, the spacing, and the placement of the information in
150 the columns. A county officer may use a form other than that
151 provided by the department for purposes of this part, but only
152 if his or her office pays the related expenses and he or she
153 obtains prior written permission from the executive director of
154 the department; however, a county officer may not use a form the
155 substantive content of which is at variance with the form
156 prescribed by the department. The county officer may continue to
157 use such an approved form until the law that specifies the form
158 is amended or repealed or until the officer receives written
159 disapproval from the executive director. In lieu of delivery of
160 the notice of proposed property taxes by first-class mail, the
161 property appraiser may prepare and mail a postcard to each
162 taxpayer listed on the current year's assessment roll, which
163 shall contain at a minimum the following statement:

164 ATTENTION PROPERTY OWNER

165 This postcard is your official notification pursuant
166 to sections 192.0105 and 200.069, Florida Statutes,
167 that your notice of proposed property taxes and non-ad
168 valorem assessments is available for viewing and
169 download on my website at ...(website address).... If
170 you are unable to access my website, you are entitled
171 to have a copy of your notice mailed to you for free
172 by contacting my office at ... (telephone number)....
173 Please note: your final tax bill may contain non-ad
174 valorem assessments that may not be reflected on your

578-02812-13

20131352c1

175 notice, such as assessments for roads, fire, garbage,
176 lighting, drainage, water, sewer, or other
177 governmental services and facilities that may be
178 levied by your county, city, or special district.

179
180 The property appraiser may also provide notification by e-mail
181 to property owners or other interested parties who have
182 registered an e-mail address with the property appraiser that
183 the notice of proposed property taxes and non-ad valorem
184 assessments is available for viewing and download on the
185 property appraiser office's website. The property appraiser
186 shall prepare and make available for viewing, printing, and
187 downloading on the property appraiser office's website a notice
188 of proposed property taxes and non-ad valorem assessments for
189 each taxpayer to be listed on the current year's assessment
190 roll, which shall be a separate web page, weblink, attachment,
191 or document, and shall contain all the substantive elements as
192 outlined in this section. The property appraiser may use a
193 format for web display of all substantive elements as outlined
194 in this section other than that provided by the department for
195 purposes of this part, but only if the property appraiser's
196 office obtains prior written permission from the executive
197 director of the department. The format may contain substantive
198 elements deemed important by the property appraiser, in addition
199 to the elements outlined in this section. The property appraiser
200 may continue to use the approved format until the law that
201 specifies the form is amended or repealed or until the officer
202 receives written disapproval from the executive director of the
203 department.

578-02812-13

20131352c1

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

205

206 NOTICE OF PROPOSED PROPERTY TAXES

207 DO NOT PAY—THIS IS NOT A BILL

208

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

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

215 Each taxing authority may AMEND OR ALTER its proposals at
216 the hearing.

217 (2) (a) The notice shall include a brief legal description
218 of the property, the name and mailing address of the owner of
219 record, and the tax information applicable to the specific
220 parcel in question. The information shall be in columnar form.
221 There shall be seven column headings which shall read: "Taxing
222 Authority," "Your Property Taxes Last Year," "Last Year's
223 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
224 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
225 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
226 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
227 and Budget Will Be Held:."

228 (b) As used in this section, the term "last year's adjusted
229 tax rate" means the rolled-back rate calculated pursuant to s.
230 200.065(1).

231 (3) There shall be under each column heading an entry for
232 the county; the school district levy required pursuant to s.

578-02812-13

20131352c1

233 1011.60(6); other operating school levies; the municipality or
234 municipal service taxing unit or units in which the parcel lies,
235 if any; the water management district levying pursuant to s.
236 373.503; the independent special districts in which the parcel
237 lies, if any; and for all voted levies for debt service
238 applicable to the parcel, if any.

239 (4) For each entry listed in subsection (3), there shall
240 appear on the notice the following:

241 (a) In the first column, a brief, commonly used name for
242 the taxing authority or its governing body. The entry in the
243 first column for the levy required pursuant to s. 1011.60(6)
244 shall be "By State Law." The entry for other operating school
245 district levies shall be "By Local Board." Both school levy
246 entries shall be indented and preceded by the notation "Public
247 Schools:". For each voted levy for debt service, the entry shall
248 be "Voter Approved Debt Payments."

249 (b) In the second column, the gross amount of ad valorem
250 taxes levied against the parcel in the previous year. If the
251 parcel did not exist in the previous year, the second column
252 shall be blank.

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

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

261 (e) In the fifth column, the tax rate that each taxing

578-02812-13

20131352c1

262 authority must levy against the parcel to fund the proposed
263 budget or, in the case of voted levies for debt service, the tax
264 rate previously authorized by referendum.

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

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

271 (5) Following the entries for each taxing authority, a
272 final entry shall show: in the first column, the words "Total
273 Property Taxes:" and in the second, fourth, and sixth columns,
274 the sum of the entries for each of the individual taxing
275 authorities. The second, fourth, and sixth columns shall,
276 immediately below said entries, be labeled Column 1, Column 2,
277 and Column 3, respectively. Below these labels shall appear, in
278 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

282 1. The assessed value, value of exemptions, and taxable
283 value for the previous year and the current year.

284 2. Each assessment reduction and exemption applicable to
285 the property, including the value of the assessment reduction or
286 exemption and tax levies to which they apply.

287 (b) The reverse side of the second page shall contain
288 definitions and explanations for the values included on the
289 front side.

290 (7) The following statement shall appear after the values

578-02812-13

20131352c1

291 listed on the front of the second page:

292

293 If you feel that the market value of your property is inaccurate
294 or does not reflect fair market value, or if you are entitled to
295 an exemption or classification that is not reflected above,
296 contact your county property appraiser at ...(phone number)...
297 or ...(location)....

298 If the property appraiser's office is unable to resolve the
299 matter as to market value, classification, or an exemption, you
300 may file a petition for adjustment with the Value Adjustment
301 Board. Petition forms are available from the county property
302 appraiser and must be filed ON OR BEFORE ...(date)....

303 (8) The reverse side of the first page of the form shall
304 read:

305 EXPLANATION

306

307 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

308 This column shows the taxes that applied last year to your
309 property. These amounts were based on budgets adopted last year
310 and your property's previous taxable value.

311 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

312 This column shows what your taxes will be this year IF EACH
313 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
314 amounts are based on last year's budgets and your current
315 assessment.

316 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

317 This column shows what your taxes will be this year under the
318 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
319 proposal is NOT final and may be amended at the public hearings

578-02812-13

20131352c1

320 shown on the front side of this notice. The difference between
321 columns 2 and 3 is the tax change proposed by each local taxing
322 authority and is NOT the result of higher assessments.

323

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

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

330

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

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

341

342 NOTICE OF PROPOSED PROPERTY TAXES

343 AND PROPOSED OR ADOPTED

344 NON-AD VALOREM ASSESSMENTS

345 DO NOT PAY—THIS IS NOT A BILL

346

347 There must be a clear partition between the notice of proposed
348 property taxes and the notice of proposed or adopted non-ad

578-02812-13

20131352c1

349 valorem assessments. The partition must be a bold, horizontal
350 line approximately 1/8-inch thick. By rule, the department shall
351 provide a format for the form of the notice of proposed or
352 adopted non-ad valorem assessments which meets the following
353 minimum requirements:

354 1. There must be subheading for columns listing the levying
355 local governing board, with corresponding assessment rates
356 expressed in dollars and cents per unit of assessment, and the
357 associated assessment amount.

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

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

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

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

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

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