

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

|                       |               |       |
|-----------------------|---------------|-------|
| ADOPTED               | <u>    </u>   | (Y/N) |
| ADOPTED AS AMENDED    | <u>    </u>   | (Y/N) |
| ADOPTED W/O OBJECTION | <u>    </u>   | (Y/N) |
| FAILED TO ADOPT       | <u>    </u>   | (Y/N) |
| WITHDRAWN             | <u>    </u>   | (Y/N) |
| OTHER                 | <u>      </u> |       |

1 Committee/Subcommittee hearing bill: Local & Federal Affairs  
 2 Committee

3 Representative Nelson offered the following:

4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

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

11 97.052 Uniform statewide voter registration application.-

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

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

17

18 The registration application must be in plain language and  
 19 designed so that convicted felons whose civil rights have been  
 20 restored and persons who have been adjudicated mentally

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21 incapacitated and have had their voting rights restored are not  
22 required to reveal their prior conviction or adjudication.

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

25 101.20 Publication of ballot form; sample ballots.—

26 (2) Upon completion of the list of qualified candidates, a  
27 sample ballot shall be published by the supervisor of elections  
28 in a newspaper of general circulation in the county, before  
29 ~~prior to~~ the day of election. In lieu of publication, a  
30 supervisor may send a sample ballot to each registered elector  
31 by e-mail at least 7 days before any election if an e-mail  
32 address has been provided and the elector has opted to receive a  
33 sample ballot by electronic delivery. If an e-mail address has  
34 not been provided, or if the elector has not opted for  
35 electronic delivery, ~~if the county has an addressograph or~~  
36 ~~equivalent system for mailing to registered electors,~~ a sample  
37 ballot may be mailed to each registered elector or to each  
38 household in which there is a registered elector, in lieu of  
39 publication, at least 7 days before ~~prior to~~ any election.

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

42 125.66 Ordinances; enactment procedure; emergency  
43 ordinances; rezoning or change of land use ordinances or  
44 resolutions.—

45 (2)

46 (b) Certified copies of ordinances or amendments thereto  
47 enacted under this regular enactment procedure shall be filed  
48 with the Department of State by the clerk of the board of county

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49 commissioners within 10 days after enactment by said board and  
50 shall take effect upon filing with the Department of State.  
51 However, any ordinance may prescribe a later effective date. In  
52 lieu of delivery of the certified copies of the enacted  
53 ordinances or amendments by first-class mail, the clerk of the  
54 board of county commissioners shall transmit the enacted  
55 ordinances or amendments to the department by e-mail. The  
56 department shall confirm by e-mail the receipt and effective  
57 date of the ordinances or amendments with the clerk of the board  
58 of county commissioners.

59 (3) The emergency enactment procedure shall be as follows:  
60 The board of county commissioners at any regular or special  
61 meeting may enact or amend any ordinance with a waiver of the  
62 notice requirements of subsection (2) by a four-fifths vote of  
63 the membership of such board, declaring that an emergency exists  
64 and that the immediate enactment of said ordinance is necessary.  
65 However, no emergency ordinance or resolution shall be enacted  
66 which establishes or amends the actual zoning map designation of  
67 a parcel or parcels of land or changes the actual list of  
68 permitted, conditional, or prohibited uses within a zoning  
69 category. Emergency enactment procedures for land use plans  
70 adopted pursuant to part II of chapter 163 shall be pursuant to  
71 that part. Certified copies of ordinances or amendments thereto  
72 enacted under this emergency enactment procedure by a county  
73 shall be filed with the Department of State by the clerk of the  
74 board of county commissioners as soon after enactment by said  
75 board as is practicable. An emergency ordinance enacted under  
76 this procedure shall be transmitted by the clerk of the board of

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77 county commissioners by e-mail to the Department of State. It  
78 shall be deemed to be filed and shall take effect when a copy  
79 has been accepted and confirmed by the department by e-mail  
80 ~~deemed to be filed and shall take effect when a copy has been~~  
81 ~~accepted by the postal authorities of the Government of the~~  
82 ~~United States for special delivery by certified mail to the~~  
83 ~~Department of State.~~

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

86 194.034 Hearing procedures; rules.—

87 (2) In each case, except if the complaint is withdrawn by  
88 the petitioner or if the complaint is acknowledged as correct by  
89 the property appraiser, the value adjustment board shall render  
90 a written decision. All such decisions shall be issued within 20  
91 calendar days after the last day the board is in session under  
92 s. 194.032. The decision of the board must contain findings of  
93 fact and conclusions of law and must include reasons for  
94 upholding or overturning the determination of the property  
95 appraiser. If a special magistrate has been appointed, the  
96 recommendations of the special magistrate shall be considered by  
97 the board. The clerk, upon issuance of a decision, shall, on a  
98 form provided by the Department of Revenue, notify each taxpayer  
99 and the property appraiser of the decision of the board. This  
100 notification shall be by first-class mail or by electronic means  
101 if selected by the taxpayer on the originally filed petition  
102 ~~each taxpayer and the property appraiser of the decision of the~~  
103 ~~board.~~ If requested by the Department of Revenue, the clerk  
104 shall provide to the department a copy of the decision or

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105 information relating to the tax impact of the findings and  
106 results of the board as described in s. 194.037 in the manner  
107 and form requested.

108 Section 5. Section 200.069, Florida Statutes, is amended  
109 to read:

110 200.069 Notice of proposed property taxes and non-ad  
111 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
112 appraiser, in the name of the taxing authorities and local  
113 governing boards levying non-ad valorem assessments within his  
114 or her jurisdiction and at the expense of the county, shall  
115 prepare and deliver by first-class mail to each taxpayer to be  
116 listed on the current year's assessment roll a notice of  
117 proposed property taxes, which notice shall contain the elements  
118 and use the format provided in the following form.

119 Notwithstanding the provisions of s. 195.022, no county officer  
120 shall use a form other than that provided herein. The Department  
121 of Revenue may adjust the spacing and placement on the form of  
122 the elements listed in this section as it considers necessary  
123 based on changes in conditions necessitated by various taxing  
124 authorities. If the elements are in the order listed, the  
125 placement of the listed columns may be varied at the discretion  
126 and expense of the property appraiser, and the property  
127 appraiser may use printing technology and devices to complete  
128 the form, the spacing, and the placement of the information in  
129 the columns. A county officer may use a form other than that  
130 provided by the department for purposes of this part, but only  
131 if his or her office pays the related expenses and he or she  
132 obtains prior written permission from the executive director of

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133 the department; however, a county officer may not use a form the  
134 substantive content of which is at variance with the form  
135 prescribed by the department. The county officer may continue to  
136 use such an approved form until the law that specifies the form  
137 is amended or repealed or until the officer receives written  
138 disapproval from the executive director. In lieu of delivery of  
139 the notice of proposed property taxes by first-class mail, the  
140 property appraiser may prepare and make available for viewing  
141 and printing on his or her office web site the notice of  
142 proposed property taxes for each taxpayer to be listed on the  
143 current year's assessment roll, but only if, following a  
144 recommendation by the property appraiser, the county governing  
145 board of his or her jurisdiction approves such measure by  
146 ordinance. If approved by ordinance of the county governing  
147 board, the notice shall be a separate web page, web link,  
148 attachment or document and shall contain all the substantive  
149 elements as outlined in this section. The property appraiser  
150 may use a format for web display of all substantive elements as  
151 outlined in this section other than that provided by the  
152 department for purposes of this part, but only if his or her  
153 office obtains prior written permission from the executive  
154 director of the department. Said format may contain substantive  
155 elements, deemed important by the property appraiser, in  
156 addition to those outlined in this section. The property  
157 appraiser may continue to use such an approved format until the  
158 law that specifies the form is amended or repealed or until the  
159 officer receives written disapproval from the executive  
160 director. The property appraiser shall provide legal notice in

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161 a periodical meeting the requirements of s.50.011 that the  
162 notice of proposed property taxes and non-ad valorem assessments  
163 is available on the property appraiser web site. Such legal  
164 notice shall contain the property appraiser web site address.  
165 The property appraiser may also provide notification via  
166 electronic mail to property owners or other interested parties  
167 who have registered a request with the property appraiser for e-  
168 mail notification when the notice of proposed property taxes and  
169 non-ad valorem assessments is available on the web site.

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

171 NOTICE OF PROPOSED PROPERTY TAXES

172 DO NOT PAY—THIS IS NOT A BILL

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

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

179 Each taxing authority may AMEND OR ALTER its proposals at  
180 the hearing.

181 (2) (a) The notice shall include a brief legal description  
182 of the property, the name and mailing address of the owner of  
183 record, and the tax information applicable to the specific  
184 parcel in question. The information shall be in columnar form.  
185 There shall be seven column headings which shall read: "Taxing  
186 Authority," "Your Property Taxes Last Year," "Last Year's  
187 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
188 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is

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189 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
190 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
191 and Budget Will Be Held:."

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

195 (3) There shall be under each column heading an entry for  
196 the county; the school district levy required pursuant to s.  
197 1011.60(6); other operating school levies; the municipality or  
198 municipal service taxing unit or units in which the parcel lies,  
199 if any; the water management district levying pursuant to s.  
200 373.503; the independent special districts in which the parcel  
201 lies, if any; and for all voted levies for debt service  
202 applicable to the parcel, if any.

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

205 (a) In the first column, a brief, commonly used name for  
206 the taxing authority or its governing body. The entry in the  
207 first column for the levy required pursuant to s. 1011.60(6)  
208 shall be "By State Law." The entry for other operating school  
209 district levies shall be "By Local Board." Both school levy  
210 entries shall be indented and preceded by the notation "Public  
211 Schools:". For each voted levy for debt service, the entry shall  
212 be "Voter Approved Debt Payments."

213 (b) In the second column, the gross amount of ad valorem  
214 taxes levied against the parcel in the previous year. If the  
215 parcel did not exist in the previous year, the second column  
216 shall be blank.

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

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

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

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

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

235 (5) Following the entries for each taxing authority, a  
236 final entry shall show: in the first column, the words "Total  
237 Property Taxes:" and in the second, fourth, and sixth columns,  
238 the sum of the entries for each of the individual taxing  
239 authorities. The second, fourth, and sixth columns shall,  
240 immediately below said entries, be labeled Column 1, Column 2,  
241 and Column 3, respectively. Below these labels shall appear, in  
242 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

246 1. The assessed value, value of exemptions, and taxable  
247 value for the previous year and the current year.

248 2. Each assessment reduction and exemption applicable to  
249 the property, including the value of the assessment reduction or  
250 exemption and tax levies to which they apply.

251 (b) The reverse side of the second page shall contain  
252 definitions and explanations for the values included on the  
253 front side.

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

256 If you feel that the market value of your property is  
257 inaccurate or does not reflect fair market value, or if you are  
258 entitled to an exemption or classification that is not reflected  
259 above, contact your county property appraiser at ...(phone  
260 number)... or ...(location)....

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

266 (8) The reverse side of the first page of the form shall  
267 read:

268 EXPLANATION

269 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

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

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

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

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

279 This column shows what your taxes will be this year under the  
280 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
281 proposal is NOT final and may be amended at the public hearings  
282 shown on the front side of this notice. The difference between  
283 columns 2 and 3 is the tax change proposed by each local taxing  
284 authority and is NOT the result of higher assessments.

285 \*Note: Amounts shown on this form do NOT reflect early payment  
286 discounts you may have received or may be eligible to receive.  
287 (Discounts are a maximum of 4 percent of the amounts shown on  
288 this form.)

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

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

296 (10) (a) If requested by the local governing board levying  
297 non-ad valorem assessments and agreed to by the property

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298 appraiser, the notice specified in this section may contain a  
299 notice of proposed or adopted non-ad valorem assessments. If so  
300 agreed, the notice shall be titled:

301 NOTICE OF PROPOSED PROPERTY TAXES

302 AND PROPOSED OR ADOPTED

303 NON-AD VALOREM ASSESSMENTS

304 DO NOT PAY—THIS IS NOT A BILL

305 There must be a clear partition between the notice of proposed  
306 property taxes and the notice of proposed or adopted non-ad  
307 valorem assessments. The partition must be a bold, horizontal  
308 line approximately 1/8-inch thick. By rule, the department  
309 shall provide a format for the form of the notice of proposed or  
310 adopted non-ad valorem assessments which meets the following  
311 minimum requirements:

312 1. There must be subheading for columns listing the  
313 levying local governing board, with corresponding assessment  
314 rates expressed in dollars and cents per unit of assessment, and  
315 the associated assessment amount.

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

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

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

324 5. A brief statement outlining the responsibility of the  
325 tax collector and each levying local governing board as to any

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326 non-ad valorem assessment must be provided on the form,  
327 accompanied by directions as to which office to contact for  
328 particular questions or problems.

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

332 Section 6. This act shall take effect October 1, 2013.  
333  
334

335 -----  
336 **T I T L E A M E N D M E N T**

337 Remove everything before the enacting clause and insert:  
338 An act relating to paper reduction; amending s. 97.052, F. S.;  
339 providing that the uniform statewide voter registration  
340 application be designed to elicit the e-mail address of an  
341 applicant and whether the applicant desires to receive sample  
342 ballots by e-mail; amending s. 101.20, F.S.; authorizing a  
343 supervisor of elections to send a sample ballot to a registered  
344 elector by e-mail under certain circumstances; amending s.  
345 125.66, F. S.; requiring the clerk of a board of county  
346 commissioners to electronically transmit enacted ordinances,  
347 amendments, and emergency ordinances to the Department of State;  
348 amending s. 194.034, F. S.; permitting a value adjustment board  
349 to electronically provide the taxpayer and property appraiser  
350 with notice of the decision of the board; amending s. 200.069,  
351 F. S.; authorizing the property appraiser to notify taxpayers of  
352 proposed property taxes by posting the notice of proposed  
353 property taxes on his or her office website in lieu of first-

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 247 (2013)

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354 class mail if approved by county ordinance; providing additional  
355 requirements for a notice that is posted on the property  
356 appraiser's website; authorizing the property appraiser to  
357 notify taxpayers of proposed property taxes by e-mail when the  
358 notice of proposed property taxes and non-ad valorem assessments  
359 is available on the property appraiser's website; providing an  
360 effective date.