

By the Committees on Appropriations; and Community Affairs; and
Senator Ring

576-04988-13

20131352c2

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 the notice of proposed taxes and assessments is
24 available through the property appraiser's website;
25 authorizing the property appraiser to provide e-mail
26 notification when the proposed taxes and assessments
27 are available on the appraiser's website; providing an
28 effective date.
29

576-04988-13

20131352c2

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

31
32 Section 1. Paragraphs (e) through (t) of subsection (2) of
33 section 97.052, Florida Statutes, are redesignated as paragraphs
34 (f) through (u), respectively, and a new paragraph (e) is added
35 to that section, to read:

36 97.052 Uniform statewide voter registration application.—

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

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

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

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

50 101.20 Publication of ballot form; sample ballots.—

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

576-04988-13

20131352c2

59 elector has not opted for electronic delivery ~~If the county has~~
60 ~~an addressograph or equivalent system for mailing to registered~~
61 ~~electors,~~ a sample ballot may be mailed to each registered
62 elector or to each household in which there is a registered
63 elector, ~~in lieu of publication,~~ at least 7 days before ~~prior to~~
64 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

576-04988-13

20131352c2

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

576-04988-13

20131352c2

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 to
134 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

576-04988-13

20131352c2

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

576-04988-13

20131352c2

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
196 NOTICE OF PROPOSED PROPERTY TAXES

197 DO NOT PAY—THIS IS NOT A BILL

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

202 The purpose of these PUBLIC HEARINGS is to receive opinions
203 from the general public and to answer questions on the proposed

576-04988-13

20131352c2

204 tax change and budget PRIOR TO TAKING FINAL ACTION.

205 Each taxing authority may AMEND OR ALTER its proposals at
206 the hearing.

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

218 (b) As used in this section, the term "last year's adjusted
219 tax rate" means the rolled-back rate calculated pursuant to s.
220 200.065(1).

221 (3) There shall be under each column heading an entry for
222 the county; the school district levy required pursuant to s.
223 1011.60(6); other operating school levies; the municipality or
224 municipal service taxing unit or units in which the parcel lies,
225 if any; the water management district levying pursuant to s.
226 373.503; the independent special districts in which the parcel
227 lies, if any; and for all voted levies for debt service
228 applicable to the parcel, if any.

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

231 (a) In the first column, a brief, commonly used name for
232 the taxing authority or its governing body. The entry in the

576-04988-13

20131352c2

233 first column for the levy required pursuant to s. 1011.60(6)
234 shall be "By State Law." The entry for other operating school
235 district levies shall be "By Local Board." Both school levy
236 entries shall be indented and preceded by the notation "Public
237 Schools:". For each voted levy for debt service, the entry shall
238 be "Voter Approved Debt Payments."

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

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

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

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

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

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

261 (5) Following the entries for each taxing authority, a

576-04988-13

20131352c2

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

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

272 1. The assessed value, value of exemptions, and taxable
273 value for the previous year and the current year.

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

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

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

282
283 If you feel that the market value of your property is inaccurate
284 or does not reflect fair market value, or if you are entitled to
285 an exemption or classification that is not reflected above,
286 contact your county property appraiser at ...(phone number)...
287 or ...(location)....

288 If the property appraiser's office is unable to resolve the
289 matter as to market value, classification, or an exemption, you
290 may file a petition for adjustment with the Value Adjustment

576-04988-13

20131352c2

291 Board. Petition forms are available from the county property
292 appraiser and must be filed ON OR BEFORE ...(date)....

293 (8) The reverse side of the first page of the form shall
294 read:

295 EXPLANATION

296
297 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

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

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

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

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

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

313

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

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

576-04988-13

20131352c2

320

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

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

331

332

NOTICE OF PROPOSED PROPERTY TAXES

333

AND PROPOSED OR ADOPTED

334

NON-AD VALOREM ASSESSMENTS

335

DO NOT PAY—THIS IS NOT A BILL

336

337 There must be a clear partition between the notice of proposed
338 property taxes and the notice of proposed or adopted non-ad
339 valorem assessments. The partition must be a bold, horizontal
340 line approximately 1/8-inch thick. By rule, the department shall
341 provide a format for the form of the notice of proposed or
342 adopted non-ad valorem assessments which meets the following
343 minimum requirements:

344

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

348

2. The purpose of each assessment must also be listed in

576-04988-13

20131352c2

349 the column listing the levying local governing board if the
350 purpose is not clearly indicated by the name of the board.

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

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

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

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

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