

PROPERTY TAX AMENDMENT DO'S AND DON'TS

QUICK REFERENCE GUIDE | SECTION 106.113, FLORIDA STATUTES



PERMISSIBLE (DO'S)



Report official actions of the county factually (see para. 5)



Post factual information on government websites or in printed materials (see para. 5)



Host and provide factual information at public forums (see para. 5)



Provide factual information in response to a citizen inquiry (see para. 5)



Education on property tax facts BEFORE it becomes a ballot question (ballot number assigned)¹ (see para. 3)



Post factual information about a ballot question on social media (DO NOT pay to boost or promote) (see para. 4, 9)



Elected officials may express their opinions at any time using personal resources; **County Staff** may advocate during non-working hours and using personal resources (see para. 6)



PROHIBITED (DON'TS)



Use public funds for paid political advertisements that expressly advocate the approval or rejection of a ballot question (see para. 1, 4, 8).



Send any communication to voters about a ballot question AFTER a ballot becomes a question¹ (see para. 1, 3, 8)



Use public funds to send opinions expressed by elected officials to voters or to transform those opinions into political ads (see para. 1, 4, 8, 9)



Boost, push, or otherwise pay to promote social media posts with public funds (see para. 2, 4, 8, 9)



Staff may **NOT** advocate using county time or resources (see para. 2, 4, 6, 8)



KEY DEFINITIONS & CROSS-REFERENCES

- ▶ **Public Funds:** All monies under county jurisdiction and control. (See para. 2)
- ▶ **Ballot Question:** A state proposal becomes a ballot question once the Florida Dept. of State assigns a ballot number.¹ (See para. 2)

- ▶ **Before Ballot Number:** Counties MAY expend public funds to educate residents, including sending factual information to voters. (See para. 3)
- ▶ **After a Ballot Number:** Counties MAY NOT use public funds to send any communications to voters about the ballot question, even if factual. (See para. 4)



ENFORCEMENT

The Florida Elections Commission (FEC) adjudicates alleged violations. Any person can file an administrative complaint with the FEC, provided the complaint is sworn and based on personal information. (See para. 10, 11)

Violations may result in fines up to \$2,500 per count, with higher penalties for repeated offenses. Penalties may be mitigated if the county demonstrates good faith efforts to comply.



PLEASE CONTACT YOUR COUNTY ATTORNEY

This guide is intended for informational purposes only and does not constitute legal advice.

¹ Rule 15-2.0011, Florida Administrative Code, provides for the process used to assign a designating number to any proposed revision or amendment to any proposition or amendment to the State Constitution for placement on the general election ballot.

Property Tax Ballot **Do's** and **Don'ts** In Detail

What is prohibited under state law?

Section 106.113, Florida Statutes, prohibits counties from using public funds for (1) political advertisements or (2) any other communication sent to electors concerning an issue, referendum, or amendment, including any state question, that is subject to a vote of the electors ("ballot question").

How are "public funds" defined?

All monies under the jurisdiction or control of the county.

When does a measure become a ballot question?

Proposed amendments to the Florida Constitution become ballot questions when the Florida Department of State assigns a ballot number.¹

What is ALWAYS PROHIBITED?

- A paid political advertisement that expressly advocates the approval or rejection of an issue and that is published or broadcast in any communications medium that is paid for using public funds.
- "Political advertisement" is defined further in section 106.011(15), Florida Statutes.

What is ALWAYS PERMISSIBLE? It is always permissible to use public funds for:

- Reporting on official actions of the county governing body in an accurate, fair, and impartial manner.
- Posting factual information on a government website or in printed materials.
- Hosting and providing factual information at a public forum.
- Providing factual information in response to an inquiry.

Additionally:

- Elected officials may express their opinions at any time through speeches and written materials published in newspapers or other media and in response to questions at meetings, provided no public funds are used to send those opinions directly to residents after the issue has become a ballot question or used to transform those opinions into political advertisements.
- Staff may participate in advocacy **during non-working hours** and **with their own resources**.

What is permissible **BEFORE** a proposal becomes a ballot question?

Counties may expend funds to educate residents with property tax *facts* via publication on a county website or sent to voters. Activities may include performing research and analysis needed to understand potential tax revenue changes and impacts. Counties may also identify services and programs funded by property tax revenues; how the revenues are derived, budgeted, and used; and which services or programs are forecast to be reduced or lost if tax revenues are eliminated. Advocacy, i.e., advocacy to "vote for" or "vote against" proposals are always prohibited and must be avoided; instead, focus should be on verifiable, factual information.

What is prohibited **AFTER** a proposal becomes a ballot question?

Counties may not use public funds to send any communication to voters about the ballot question, even if factual.

May counties use **SOCIAL MEDIA** to post verifiable factual information about a ballot question?

Yes, however, paying to boost social media reach to residents using public funds may constitute "sending" the communication to voters and may also constitute a "paid expression" for political advertisement purposes in violation of the statute.

How are violations of section 106.113, Florida Statutes, enforced?

The Florida Elections Commission ("FEC") adjudicates alleged complaints of violations. Any person can file an administrative complaint with the FEC, provided the complaint is sworn and based on personal information.

What are the penalties for violation section 106.113, Florida Statutes?

Violations may result in fines up to \$2,500 per count, with higher penalties for repeated offenses. Penalties may be mitigated if the county demonstrates good faith efforts to comply with the statute.

¹ Rule 1S-2.0011, Florida Administrative Code, provides for the process used to assign a designating number to any proposed revision or amendment to the State Constitution for placement on the general election ballot.