

# Amendment 1 TOOL KIT

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## AMENDMENT 1 PICKS WINNERS AND LOSERS.

With Amendment 1, most benefits go to only a handful of homeowners. That's not fair. Florida's tax system should work for all homeowners, across the board—not just a few.

### WITH AMENDMENT 1, SOME WIN—BUT MOST LOSE

Amendment 1 isn't a tax cut, it's a tax shift. Just a handful of homeowners get most of the benefits and the rest of us get most of the burden, meaning either fewer local services or higher local taxes.

### AMENDMENT 1—ONE SIZE DOESN'T FIT ALL

Amendment 1 is a one-size fits-all scheme devised by Tallahassee politicians. But what's good for some communities isn't always good for others. Changing local property taxes should be done locally, not through a statewide constitutional amendment.

## AMENDMENT 1 MEANS HIGHER TAXES FOR MILLIONS OF FLORIDIANS.

Amendment 1 isn't what it seems. The politicians call it a tax break, but it's really a tax SHIFT that will leave millions of hardworking homeowners with a bigger share of the property tax burden.

### AMENDMENT 1 WILL MEAN HIGHER TAXES FOR MANY COMMUNITIES

One senior Senator even argued for local communities "raising their millage" to pay for Amendment 1, which means higher property taxes. It's like giving out free coffee, but charging \$5 for the cup.

### WITH AMENDMENT 1, SOME PAY LESS BUT MILLIONS PAY MORE

While some would pay next to nothing, millions would pay more. If the value of your home is too high or too low, this amendment isn't for you. Even if communities don't raise taxes or slash services, the smaller base will face a bigger tax burden.

## AMENDMENT 1 DOESN'T FIX FLORIDA'S TAX SYSTEM—IT MAKES IT WORSE.

Florida's property tax system is a complicated mess and Amendment 1 makes it worse, more complicated and less fair—shifting a bigger burden onto small business owners, manufacturers and working families.

### AMENDMENT 1 HURTS SMALL BUSINESSES

Amendment 1 is a double-whammy for small businesses. First, it shifts taxes onto small businesses—everything from pet stores and drycleaners to retailers and restaurants. Second, Amendment 1 exposes small businesses to bigger tax hikes later because a business's taxable value grows faster than that of a home. That means business owners will shoulder a larger share of the tax burden. That's bad for small business and bad for our economy.

# AMENDMENT 1

# ACTION PLAN CHECK LIST

**LEARN.** Familiarize yourself with the resources in this tool kit.

**PLAN.** The materials included here will help you explain Amendment 1's costs and consequences to your community. To share the message with the people and the press, create a countywide education plan.

Note: Use the *Frequently Asked Questions* document to help you understand what cities can and cannot do when communicating information on Amendment 1. (Consult with an attorney if you have specific questions.)

**RESOLUTION.** Officially adopt a resolution opposing Amendment 1. Enclosed is a sample resolution that can easily be adapted for your needs.

**COLLATERAL.** Update your website and consider utility staffers to share the facts about Amendment 1 and create collateral materials for easy distribution. You may also wish to create a separate landing page on your county's website, featuring key messages and videos available in this toolkit.

**MEDIA.** Educate and Engage:

- ▶ Educate local news media and push for news coverage. Many journalists will be preoccupied with the gubernatorial election and other more high-profile races and issues—so, don't wait for them to come to you! Talk with local reporters—newspaper, television and radio—about the proposed amendment and why it's not right for counties.
- ▶ Pen op-eds, guest columns and letters to the editor and submit them to your local paper, county newsletter, etc. Enclosed is a sample column that can easily be adapted for your needs.
- ▶ Make media appearances. Many counties communicate or highlight their municipal activities/issues on a local access channel or public affairs show. Use these communication tools to share the facts about Amendment 1.

**COMMUNITY ENGAGEMENT.** Identify who will serve as your county's spokesperson(s) on this issue and book speaking engagements with your local Kiwanis, Rotary, Chamber, Garden Club, other civic organizations, and homeowners and condo associations to speak about Amendment 1. This is an important aspect of the action plan. With so many other public issues and candidates dominating the airwaves, your success in communicating the potential impact Amendment 1 will have on your county will be dependent on county officials speaking directly to their citizens. (Enclosed is a sample speech that can easily be adapted for your use.)

**SHARE.** Share your progress with the Association. Did your county pass a resolution? Did your local paper run your guest column? What was the reaction of the citizens and civic groups with whom you spoke? Are you working with other organizations/governments on this issue?

If you have questions, please contact Laura Youmans at [lyoumans@flcounties.com](mailto:lyoumans@flcounties.com)

## AMENDMENT 1

## FREQUENTLY ASKED QUESTIONS

***This document is not designed to provide a legal opinion or analysis of any action taken by a county or county official. It is meant to provide direction and guidance. Please consult with an attorney if you have specific questions.***

**Q:** Can a county enact a resolution that expressly advocates for or against an issue, referendum or amendment that is subject to a vote of the electors?

**A:** Yes. A county may adopt a resolution that expressly advocates for or against an issue, referendum or amendment that is subject to a vote of the electors.

**Q:** Can a county and county staff spend public funds on communication devoted to the constitutional amendment?

**A:** The answer is a qualified “yes”; however, public funds cannot be used for a communication that is a “political advertisement.” A political advertisement is defined in Florida law, Section 106.011 (15), Florida Statutes. A political advertisement “means a paid expression in a communications medium prescribed in subsection (4), whether radio, television, newspaper, magazine, periodical, campaign literature, direct mail, or display, or by means other than the spoken word in direct conversation, which expressly advocates the election or defeat of a candidate or the approval or rejection of an issue.” (Emphasis added)

*Section 106.011 (4), Florida Statutes, defines “communication media” very broadly as “broadcast stations, newspapers, magazines, outdoor advertising facilities, printers, direct mail, advertising agencies, the Internet, and telephone companies;...”*

As long as you do not expressly advocate for or against a ballot issue, public funds can be spent on citizen communications.

**Q:** What are elected officials allowed to do?

**A:** Elected officials are allowed to talk with editorial boards, write a guest column for a local newspaper and meet with interest groups such as the Rotary, Kiwanis, Tiger Bay, League of Women Voters, community senior groups and neighborhood/homeowners associations. They may write letters to the editor and encourage others to do so. Most importantly, they may expressly advocate for or against an issue if they choose.

**Q:** What if my county did not adopt a resolution taking an official position on Amendment 1? What are we allowed to do?

**A:** Even if your county did not take a position on Amendment 1, you are allowed by law to designate someone from the county to be a primary point of contact on the issue for citizens and the media. You can ask staff to prepare a document on the potential impact the amendment may have to your county and its residents.

You may also put informational content on your county website, which could include links to various other sources. Information on the proposal can be included in regular communications with residents, i.e. the county newsletter, water insert. However, the communication cannot expressly advocate for or against the ballot measure.

# AMENDMENT 1 BALLOT SUMMARY AND LANGUAGE

This is the language that will be on the November ballot:

## CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII, SECTION 37

INCREASED HOMESTEAD PROPERTY TAX EXEMPTION.—Proposing an amendment to the State Constitution to increase the homestead exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies. The amendment shall take effect January 1, 2019.

[Click here](#) to read the official summary from the Florida Department of State, Division of Elections.

**AMENDMENT 1 RESOLUTION***SAMPLE*

**A RESOLUTION OF THE COUNTY OF [REDACTED] CONCERNING AMENDMENT 1 TO THE FLORIDA CONSTITUTION, WHICH, IF ADOPTED, WOULD CREATE ADDITIONAL INEQUITIES IN FLORIDA'S TAX SYSTEM BY GRANTING CERTAIN TAX BREAKS TO SOME TAXPAYERS AT THE EXPENSE OF OTHER TAXPAYERS.**

**WHEREAS**, a proposed constitutional amendment sponsored by the Florida Legislature will be placed on the 2018 general election ballot as "Amendment 1"; and

**WHEREAS**, this proposed constitutional change exempts the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies; and

**WHEREAS**, Amendment 1 is expected to cost \$644.7 million per year—resulting in either service reductions or tax hikes; and

**WHEREAS**, local communities may be forced to increase local property tax rates to offset revenue reductions; and

**WHEREAS**, changing local property taxes should be done locally, not through a constitutional amendment; and

**WHEREAS**, instead of fixing Florida's complicated tax system, Amendment 1 makes it more complicated and less fair; and

**WHEREAS**, Florida's tax system should work for all homeowners, not just a few;  
and

**WHEREAS**, most of Amendment 1's benefits go to only a handful of homeowners;  
and

**WHEREAS**, Amendment 1 exposes local businesses to a much higher tax burden;  
and

**WHEREAS**, this one-size-fits-all scheme is made to look like a tax cut but it is really a tax shift that will further disenchant millions of already-skeptical Florida voters.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY/TOWN/VILLAGE OF**  
[REDACTED]:

**Section 1.** That the County of impact [REDACTED] will evaluate the Amendment 1 may have on its property taxes.

**Section 2.** That the County of [REDACTED] urges its residents to carefully consider the potential adverse consequences of Amendment 1 before voting in the November 2018 general election.

**Section 3.** That a copy of this resolution be provided to the Florida Association of Counties and other interested parties.

**PASSED AND ADOPTED** by the County of [REDACTED], Florida, this [REDACTED] day of [REDACTED] 2018.

SAMPLE

## AMENDMENT 1 TIPS ON WRITING A GUEST COLUMN (“MY VIEW”)

**Respect the paper’s standard length.** The typical guest column in a local paper is usually between 500 and 750 words. It is very important to stay within those limits. Any shorter and your column will run as a “letter to the editor.” Any longer and it will either be edited by the paper or rejected as being too long.

**Provide a local perspective.** Generally, the paper will want a local perspective on how a statewide initiative will impact the local community. As a locally elected leader, your perspective is exactly what is needed. Feel free to be specific or use local examples.

## AMENDMENT 1 TIPS ON GIVING A SPEECH ABOUT AMENDMENT 1

**Stay Out of the Weeds.** Do not try to explain the mechanics of the amendment. Amendment 1 is a confusing revision to an already-convoluted tax system. Instead of trying to explain its many complex components, talk primarily about its effects and how it will hurt taxpayers and your community.

**Keep It Short and Simple.** The best message is one that the audience will remember. Keep to a few key points and try not to inundate people with too much information.

**Keep It Local.** Generally speaking, your audience will want to know how it affects them and their neighbors. As an elected leader, you have the very best perspective to be able to share a local perspective.

**Be Clear and Concise.** A public speech is not the place to recite every reason why Amendment 1 is bad. Nor is it the place to provide too much historical context. It is, however, perfect for letting listeners know in clear and concise terms that Amendment 1 will hurt local taxpayers.

**Speak in Your Own Voice.** While we have provided a sample speech, it is not intended to substitute for your words, nor for your perspective. Share your opinion in your own voice and in your own way—your listeners will appreciate that.

**Speak to a Common Audience.** Your speech should be easy to understand. Write your speech so that most audiences can understand it. Try to avoid technical or arcane language and especially stay away from bureaucratic-sounding buzzwords or phrases that may be common inside county hall, but are rarely used at the dinner table.



Highlight several (if not all) of the key messages. There are very clear reasons why Amendment 1 could have adverse consequences for Florida. While these points are listed elsewhere in this toolkit, here is a short summary of those key points:

**1. Amendment 1 Picks Winners and Losers**

With Amendment 1, most benefits go to only a handful of homeowners. That's not fair. Florida's tax system should work for all homeowners, not just a few.

**2. Amendment 1 Means Higher Taxes for Millions of Floridians**

Amendment 1 isn't what it seems. The politicians call it a tax break, but it's really a tax SHIFT that will leave millions of hardworking homeowners with a bigger share of the property tax burden.

**3. Amendment 1 Doesn't Fix Florida's Tax System—It Makes it Worse**

Florida's property tax system is a complicated mess and Amendment 1 makes it worse, more complicated and less fair. It shifts a bigger burden onto small business owners, manufacturers and working families.

Tallahassee politicians are at it again. This time, it's Amendment 1. They call it a "tax cut," but it's really a tax shift. Most of Amendment 1's benefits go to a handful of homeowners while the rest of us pay for it—including many citizens of [your county here].

That's just not fair. Florida's tax system should work for all homeowners—not just a few.

Amendment 1 targets tax breaks to properties valued between \$100,000 and \$125,000—about 12 percent of Florida homeowners. However, those in more expensive—and more modest—homes would face a bigger tax burden and the possibility of property tax hikes. The same goes for business owners. And renters? They should expect to pay more as landlords are likely to pass their increased share of the property tax burden onto their tenants.

Instead of using state monies to pay for Amendment 1, Tallahassee politicians are leaving local communities with a bad choice: Either cut vital services or raise property taxes. Worse still, Amendment 1's sponsors know that. They even suggested that local governments raise taxes to pay for Amendment 1. That's like giving away free coffee—but charging 5 bucks for the cup. Even if communities don't raise tax rates, those not in Amendment 1's lucky "12 percent" will bear a larger, unfair tax burden.

Let's face it: Florida's tax system is a complicated mess. Amendment 1 wouldn't fix that. Instead, it would make the problem worse, more complicated and less fair for Florida's families, small business owners and manufacturers.

And make no mistake: Amendment 1 represents a double-whammy for small businesses—everything from pet stores and dry cleaners to retailers and restaurants. We've already talked about their increased share of the tax burden, but the amendment also would expose these job-creators to bigger tax hikes because a business's taxable value rises faster than that of a home.

That's bad for business—and bad for Florida's economy.

Home Rule is a basic principle of government in Florida. That means we trust local communities to set their own priorities and decide how to pay for them. Amendment 1 violates this principle. If the politicians in Tallahassee want to cut taxes, they should do it the old-fashioned way: By cutting their *own* spending. Instead, they've devised a one-size-fits-all scheme that picks winners and losers.

Don't believe the false promise of Amendment 1. Vote No.

This fall, voters will be asked to decide the fate of a proposed constitutional amendment called Amendment One.

Amendment 1 was made to sound like a tax cut. In reality... it's a tax shift: a handful of homeowners benefit ... and the rest pay for it, including homeowners right here in [your county].

This amendment would deliver most of the benefits to homes valued between \$100,000 and \$125,000. Everyone else ... would face a higher share of the tax burden, as well as the risk of local property tax hikes.

Most of us believe that Florida's tax system should work for ALL homeowners—not just a few. Right? Well Amendment 1 picks winners and losers.

Most of the benefits of Amendment 1 will go to around 12 percent of Florida homeowners. They would save about \$275 per year, according to the amendment's sponsor.

What about people in more expensive homes? Or more modest ones? They would see little benefit—and many could face property tax hikes to subsidize those 12 percent.

What about small business owners? Our pet stores and dry cleaners ... retailers and restaurants? For them... Amendment 1 is a double-whammy. Besides the bigger share of the tax burden we've already talked about... the amendment exposes these job creators to bigger tax hikes in the future. Because a business's taxable value rises faster than that of a home.

That's bad for business—and bad for Florida's economy.

And what about renters? They should expect to pay more too... because landlords likely will pass along their own bigger share of the property tax burden to tenants.

Not to mention the huge dip in local government revenue. If Amendment 1 passes, local governments will have two choices: Cut vital services or raise local taxes. Worse still, the Tallahassee politicians who devised this scheme knew exactly what they were doing. When asked how local communities are supposed to pay for Amendment 1, the sponsor put it plainly: "raise millage." So, Amendment 1 is like giving away free coffee—but charging five bucks for the cup. Even if communities don't raise taxes, the people making up the smaller tax base—that's most of you—would still bear a larger... and unfair... burden in making our community work.

Let's face it—Florida's tax system is a complicated mess. Amendment 1 wouldn't fix that. It would make the system worse... more complicated... and less fair for business owners and working families.

If you remember nothing else, remember these three things:

**One:** Amendment 1 picks winners and losers.

**Two:** Amendment 1 could mean higher taxes for millions of Floridians.

**Three:** Amendment 1 doesn't fix Florida's tax system. It makes it worse.

Lastly, I want to leave you with a one final thought:

Home Rule isn't simply a technical term of art. It is the animating principle of our national experiment and it is essential to the health of our Republic. Decisions made by individual communities tend to be consensus decisions because they reflect the broadly shared values of that community. The farther away a decision is made, the greater the chance it will spark anger.

And there's already too much anger in our politics.

We can't sustain our system of government if aggrieved parties are constantly marching on distant capitals to right wrongs and avenge ills done to them by the other side. Our Republic will not endure a system of "grievance government," in which the losing side feels forever unrepresented. The solution isn't more laws from Washington and Tallahassee—it's less. The solution is local leadership, local decisions, local consensus and local control. Home Rule is a basic principle of government in Florida. It's spelled out in the Florida Constitution. It means we trust local communities to set their own priorities... and decide how to pay for them. Amendment 1 violates this principle.

If the politicians in Tallahassee want to cut taxes for 12 percent of Florida homeowners, they should do it the old-fashioned way... By cutting their own spending! Instead, they've devised a one-size-fits-all scheme that picks winners and losers.

Don't believe the false promise of Amendment 1. Vote No.

FOR IMMEDIATE RELEASE

Month Day, 2018

**County of \_\_\_\_\_ Passes Resolution to Warn Citizens about Amendment 1****County adverse consequences if ballot measure passes**

\_\_\_\_\_, **Florida**—Today, the County Commission/Council of \_\_\_\_\_ passed a resolution to highlight the dangers of Amendment 1, which will be on the statewide ballot on November XX.

The amendment is a lengthy and complicated measure, which, if passed, will impact how property taxes are assessed. The commission/council voted (x-y) to highlight their concerns with Amendment 1 because:

- Amendment 1 Doesn't Fix Florida's Tax System—It Makes it Worse
- Amendment 1 Picks Winners and Losers
- Amendment 1 Means Higher Taxes for Millions of Floridians

Commissioner X, said, "{insert commissioner's quote here}"

**PowerPoint**

[Click here](#) to download a PowerPoint presentation that can be used when giving a speech to local organizations about the impact of Amendment 1

**Outline**

[Click here](#) to view the outline of the PowerPoint presentation.

**Video**

A short Amendment 1 video is available to [download](#) on your county's website and Facebook page. Include the link on other collateral material for easy distribution.