



PROPERTY TAX OVERSIGHT COVID-19 FREQUENTLY ASKED QUESTIONS

PAYMENT OF 2019 PROPERTY TAXES

- 1. Q: What happens if I cannot pay my property taxes for 2019 that were due on April 15, 2020 because of COVID-19?**

A: Property taxes for the 2019 tax year were initially due on April 1, 2020. However, due to COVID-19, there was an extension granted for taxpayers to pay their property taxes by April 15, 2020. If you were unable to pay your property taxes at that time, please contact the tax collector in the county where the property is located to discuss.

- 2. Q: I'm out of work due to COVID-19; are there any options to spread payment of my property taxes out over several months this year?**

A: If you have any questions regarding alternative arrangements to pay your property taxes for this year, please contact your county tax collector's office for further guidance. Contact information for each county's tax collector is located [here](#).

- 3. Q: If COVID-19 affected the office hours of the county property appraiser or tax collector, will future deadlines be extended?**

A: If you have any questions regarding upcoming deadlines with a county's property appraiser or tax collector, please contact your county property appraiser or tax collector's office for further guidance. Contact information for each county's property appraiser and tax collector is located [here](#).

PROPERTY ASSESSMENT BY PROPERTY APPRAISER

- 4. Q: Did the COVID-19 pandemic affect the assessed value of my property?**

A: The county property appraiser assesses the value of each property on January 1 each tax year. Onset of the COVID-19 pandemic has no effect on the assessed value placed on the property as of January 1, 2020.

- 5. Q: If I don't think my assessment is correct, what are my options?**

A: You have the right to appeal the property appraiser's assessment of your property's value, as well as the property appraiser's denial of your exemption application, tax deferral application, or application for property classification. If you don't think your assessment is correct, you can request an informal conference with your property appraiser, petition the value adjustment board, file a lawsuit in circuit court, or any combination of these options.

2020 NOTICE OF PROPOSED PROPERTY TAXES (TRIM Notice)

6. Q: Will the COVID-19 pandemic affect my 2020 Notice of Proposed Property Taxes, also known as a TRIM notice, being sent out in August 2020?

A: If you have any questions regarding your TRIM notice for 2020 property taxes, please contact the property appraiser in the county where the property is located. Contact information for each county's property appraiser is located [here](#).

7. Q: If I believe my taxes are too high due to the onset of COVID-19, how can I express that to my taxing authorities?

A: If you believe that your taxes are too high, please contact the county property appraiser regarding TRIM hearings. These hearings give taxpayers the opportunity to talk to taxing authorities about their millage rates. Information for your local taxing authorities' budget hearing dates, times, and locations are on the Notice of Proposed Property Taxes or TRIM notice so you can participate in the process. The property appraiser sends each property owner a notice at the end of August.

8. Q: Are taxing authorities allowed to hold virtual TRIM hearings?

A: Virtual hearings are currently authorized based on Governor DeSantis's [Executive Order 20-69](#) (recently extended by [Executive Order 20-150](#)) that suspended "...any Florida Statute that requires a quorum to be present in person or requires a local body to meet at a specific public place."

9. Q: To what extent may local government authorities utilize teleconference and/or other technological means to convene hearings and conduct official business while still providing public access to those hearings?

A: The Florida Attorney General issued Advisory Legal Opinion [AGO 2020-03](#) regarding public meeting quorums using technology. In AGO 2020-03 the Attorney General specifically stated:

"It is my opinion under existing law that, if a quorum is required to conduct official business, local government bodies may only conduct meetings by teleconferencing or other technological means if either (1) a statute permits a quorum to be present by means other than in person, or (2) the in-person requirement for constituting a quorum is lawfully suspended during the state of emergency. If such meetings are conducted by teleconferencing or other technological means, public access must be afforded which permits the public to attend the meeting. That public access may be provided by teleconferencing or technological means."

Based on the Attorney General's opinion, the executive orders issued by Governor DeSantis, as noted above, have suspended any statutory in-person quorum requirement or requirement that a local government body meet at a specific public place.

10. Q: If a taxing authority wants to provide virtual hearings, what are the requirements for the advertisements (ads) required by section 200.065(3), Florida Statutes? Can language be added to the required ads to announce the intention to hold the hearing virtually?

A: Language may be added to the required ads to announce the intention to hold the hearing virtually pursuant to the authority granted by the Governor's executive order. To comply with ss. 286.011 and 286.0114, F.S., regarding public meetings, there must be a reasonable opportunity for the public to be heard. The advertisement published pursuant to s. 200.065, F.S., should include information on how the public may attend the virtual hearing if that is what will be held (or, at a minimum, information on finding how the public can attend on the taxing authority's website). If the taxing authority cannot include this information in the newspaper ad because of timing, it should be posted prominently on the taxing authority's website.

11. Q: What steps must be followed during the hearing requirements to allow the public to participate in a virtual setting?

A: The taxing authority should provide remote linkage by internet or by telephone and potentially have a physical access point as described in [Rule 28-109](#), Florida Administrative Code, (recognizing the rule applies to state proceedings, not local proceedings). The opportunity for public comment might vary depending on the magnitude and complexity of the government action being considered. The local governing body's general counsel should be able to advise on any specific open government legal obligations.

FILING TANGIBLE PERSONAL PROPERTY (TPP)

12. Q: What happens if I did not file my tangible personal property (TPP) return by April 1, 2020 because of COVID-19? Will there be an extension granted?

A: The deadline to file your TPP return was April 1, 2020. If you were unable to file your return by this date, please contact the property appraiser in the county where the TPP is located for further guidance. Contact information for each county's property appraiser is located [here](#).