



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

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floridarevenue.com

TO: Taxing Authorities and Interested Parties

FROM: Dr. Jim Zingale, Florida Department of Revenue, Executive Director *JZ*

SUBJECT: Hurricane Ian - DOR Emergency Order 22-001

DATE: September 27, 2022

On September 25, 2022, the Department of Revenue issued guidance regarding the statutory authority for taxing authorities to postpone or recess a scheduled final millage and budget hearing for up to 7 days when necessary due to a declared state of emergency. Attached is a copy of that communication. Since the issuance of that guidance, Tropical Storm Ian has been upgraded to hurricane status. Hurricane Ian poses an imminent threat to Florida. Information from the National Hurricane Center predicts that the hurricane will make landfall in Florida this week. The specific path of the hurricane is still uncertain.

DOR Emergency Order 22-001

Considering the developing situation, the Department of Revenue has issued the attached emergency order. This emergency order applies to all 67 counties where the need arises.

Rescheduling of the Final Millage and Budget Hearing

DOR Emergency Order 22-001 extends the 7-day postponement/recess period set forth in section 200.065(2)(d), Florida Statutes, from up to 7 days to up to 14 days from the original final hearing date, pursuant to the authority granted by the Governor's Executive Orders 22-218 and 22-219. In the event of postponement or recess due to the declared state of emergency, all subsequent dates in section 200.065, F.S., are extended by the number of days of the postponement or recess.

Pursuant to section 200.065(2)(e)2, Florida Statutes, if a hearing is rescheduled, recessed or postponed, please use any available communication vehicles to notify the taxpayer. Sections 200.065(2)(c) through (f), Florida Statutes, and DOR Emergency Order 22-001 contain authority and details for posting of notice, as well as notification and cooperation with the tax collector, property appraiser and the Department to ensure timely assessment and collection of taxes. Additional information may be found in the attached guidance provided to taxing authorities on September 25, 2022.

Installment Payments

DOR Emergency Order 22-001 suspends the September 30 due date for installment payments in section 197.222(1)(b), Florida Statutes, as follows. The tax collector is authorized to accept the September 30 installment payment and allow the taxpayer the discount applicable to the installment payment through and including October 14, 2022.

Updates

The Department of Revenue continues to closely monitor Hurricane Ian and will issue further guidance as necessary.

Contact Information

Please direct any questions or notices of postponement/recess/rescheduling to TRIM@floridarevenue.com.

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR EMERGENCY ORDER NO. 22-001

**EMERGENCY ORDER IMPLEMENTING PROVISIONS OF
EXECUTIVE ORDER NUMBERS 22-218 AND 22-219
(RE: TROPICAL DEPRESSION NINE)
(TAXING AUTHORITY MILLAGE AND BUDGET HEARINGS; AD VALOREM
AND NON-AD VALOREM ASSESSMENTS)**

WHEREAS, on September 23, 2022, Governor Ron DeSantis issued Executive Order Number 22-218 (EO 22-218) in response to the National Hurricane Center reporting that Tropical Depression Nine will strengthen into a Category 3 Hurricane as it approached Florida and declared a state of emergency for 24 counties in Florida including: Brevard, Broward, Charlotte, Collier, DeSoto, Glades, Hardee, Hendry, Highlands, Hillsborough, Indian River, Lee, Manatee, Martin, Miami-Dade, Monroe, Okeechobee, Osceola, Palm Beach, Pasco, Pinellas, Polk, Sarasota, and St. Lucie Counties.

WHEREAS, on September 24, 2022, Governor DeSantis issued Executive Order Number 22-219 (E0-22-219) in response to Tropical Depression Nine strengthening in intensity into Tropical Storm Ian and amended EO 22-218 to include all 67 counties in Florida.

WHEREAS, on September 26, 2022 Tropical Storm Ian intensified into a hurricane. The National Hurricane Center predicts Hurricane Ian will approach the west coast of Florida at or near major hurricane strength and could affect South Florida and portions of the Florida Keys as early as Tuesday, September 27.

NOW, THEREFORE, I, JIM ZINGALE, Executive Director of Florida's Department of Revenue, pursuant to the authority provided in EO 22-218 and EO 22-219, hereby make the following findings:

1. As of 11:00 a.m. (EST) on Tuesday September 27, 2022 Hurricane Ian is a Category 3 hurricane. Current forecast models predict Hurricane Ian will remain a major hurricane and continue to move to the east-northeast closely along the western coastline of Florida. Hurricane Ian poses a severe emergency threat to Florida.

2. The severity of the storm is likely to disrupt utilities and other essential services, as well as impair mobility on roads and highways located within the state including mandatory evacuations in some areas.

3. The emergency preparations for, and response to, Hurricane Ian may impede taxing authorities' proper performance and duties related to holding of millage and budget hearings, as well as the ability of people in this state to safely attend such hearings. Consequently, strict compliance with the provisions of statutes and rules governing these hearings may prevent, hinder, or delay necessary action in coping with the emergency presented by Hurricane Ian and jeopardize the safety of people affected by the storm.

THEREFORE, the Department, in the interest of public safety, hereby waives the timing compliance requirements of the following statutes and rules to the extent necessary to meet the emergency declared in EO 22-219 and EO 22-218 and provides additional specific requirements with respect to local taxing authorities holding their millage and budget hearings to ensure consistent adequate notice is provided to taxpayers. The waiver of timing requirements and additional notice conditions set forth herein shall equally apply to non-ad valorem assessments. Consistent with EO

22-219, these waivers and additional requirements are applicable in all 67 counties where the need arises.

A. The timing compliance requirements set forth in sections 197.3632(4)(a), 197.3632(4)(b), 197.3632(5)(a), 200.065(2)(c), 200.065(2)(e), 200.065(2)(f) and 200.065(4), Florida Statutes, and Rule 12D-17.003, Florida Administrative Code, that cannot be timely carried out due to the emergency conditions are hereby suspended for twenty-one (21) calendar days, unless otherwise extended by the Department. The provision in section 200.065(2)(d), Florida Statutes, by which a taxing authority may postpone or recess the final millage and budget hearing for up to 7 days due to a declared state of emergency is hereby extended up to 14 days from the original final hearing date. In the event of a need to postpone or recess the final hearing due to a declared state of emergency, the taxing authority shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. Additionally, in lieu of an additional mail notice requirement, any taxing authority, local government, or local governing board that has cancelled a scheduled hearing before the issuance of this Order due to Hurricane Ian, or has cancelled a scheduled hearing after the issuance of this Order due to the emergency conditions outlined above, shall reschedule and advertise the hearings with appropriate notice. The notice shall be published not less than 2 days and not more than 5 days before the public hearing on the tentative budget and proposed millage rate. The same notice publication time frames shall be used before the public hearing to finally adopt the budget and millage rate. This notice publication requirement shall equally apply to hearings required by any law for the adoption of non-ad valorem assessment rolls. These notices shall be published in a newspaper of general circulation within the county, or prominently on the taxing authority's website. If

published in a newspaper the information must also be posted on the taxing authority's website. A prominent notice showing the date, time and place of the new hearing and measuring not less than 8 x 11 inches shall also be posted at the entrance to the place of the original hearing until the new hearing has commenced. In the event of postponement or recess due to the declared state of emergency, all subsequent dates in section 200.065, Florida Statutes shall be extended by the number of days of the postponement or recess. As further provided in section 200.065(2)(e), Florida Statutes, notice of the postponement or recess must be in writing by the affected taxing authority to the tax collector, the property appraiser, and the Department of Revenue within 3 calendar days after the postponement or recess. In the event of such extension, the affected taxing authority must work with the county tax collector and property appraiser to ensure timely assessment and collection of taxes.

B. The prohibition in section 200.065(2)(e)2., Florida Statutes, upon the County Commission and School District in an affected county scheduling hearings on the same day is hereby suspended for hearings postponed or recessed under paragraph A above. If hearings on the same day are unavoidable, the County Commission and School District shall conduct their hearings at different times, and the other taxing authorities shall schedule their hearings so as not to conflict with those of the County Commission and School District. To the extent practicable, all taxing authorities shall schedule the hearings at a time and place that will ensure public access. Where a municipality or taxing authority subject to the provisions of section 200.065, Florida Statutes, has already scheduled its tentative or final hearing on the millage and budget, it will not be required to change that hearing date if the County or School Board moves its hearing to a date that is in conflict with the previously scheduled taxing authority's hearing.

C. The September 30 due date for installment payments in section 197.222(1)(b), Florida Statutes, is suspended as follows. The tax collector is authorized to accept the September 30 installment payment and allow the taxpayer the discount applicable to the installment payment through and including October 14, 2022.

DONE AND ORDERED this 27th day of September, 2022, in Tallahassee, Florida.

STATE OF FLORIDA
DEPARTMENT OF REVENUE



JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 27th day of September, 2022.

Sarah Wachman Chisenhall

Sarah Wachman Chisenhall, Agency Clerk