

TO: Property Appraisers and Tax Collectors

FROM: Rene Lewis, Director, Property Tax Oversight

SUBJECT: Rescheduling of Millage and Budget Hearings Due to Hurricane Ian

DATE: September 26, 2022

Attached is information regarding current statutory authority for rescheduling millage and budget hearings due to Hurricane Ian. The Department sent this information to taxing authorities on Sunday, September 25 after receiving several calls from local governments with pending final hearings. Since changes in the final hearings schedule may impact the preparation of final tax rolls and the mailing of tax bills, the Department of Revenue continues to closely monitor this storm and will issue further guidance as necessary.

Please direct any questions regarding this matter to [Lizette.Kelly@floridarevenue.com](mailto:Lizette.Kelly@floridarevenue.com) or [PTOResearchAnalysis@floridarevenue.com](mailto:PTOResearchAnalysis@floridarevenue.com).

Thank you.

**From:** TRIM <[TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)>

**Sent:** Sunday, September 25, 2022 7:17 PM

**To:** TRIM <[TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)>

**Subject:** Rescheduling of Millage and Budget Hearings Due to Tropical Storm Ian

**TO:** Taxing Authorities and Interested Parties

**FROM:** Rene Lewis, Director, Property Tax Oversight

**SUBJECT:** Rescheduling of Millage and Budget Hearings Due to Tropical Storm Ian

**DATE:** September 25, 2022

Attached is information regarding the rescheduling of millage and budget hearings due to Tropical Storm Ian. The Department of Revenue continues to closely monitor this storm and will issue further guidance as necessary.

Please direct any questions regarding this matter to [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com). Thank you.

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 22-218 (Emergency Management – Tropical Depression Nine)

**WHEREAS**, as of 5:00 AM EDT on September 23, 2022, the National Hurricane Center reported that Invest 98L had strengthened into Tropical Depression Nine; and

**WHEREAS**, as of 11:00 AM EDT on September 23, 2022, Tropical Depression Nine was located 1,045 miles southeast of Key West, Florida; and

**WHEREAS**, the National Hurricane Center reported Tropical Depression Nine has maximum sustained winds of 35 miles per hour and is expected to intensify significantly over the weekend; and

**WHEREAS**, the National Hurricane Center predicts Tropical Depression Nine will approach Florida's Peninsula at or near major hurricane strength and could affect South Florida and portions of the Florida Keys as early as Monday; and

**WHEREAS**, there is a risk of dangerous storm surge, heavy rainfall, flash flooding, strong winds, hazardous seas, and the potential for isolated tornadic activity for the Florida Keys and much of Florida's Peninsula; and

**WHEREAS**, the threat posed by Tropical Depression Nine requires that timely precautions are taken to protect the communities, critical infrastructure, and general welfare of Florida; and

**WHEREAS**, as Governor, I am responsible to meet the dangers presented to Florida and its people by this emergency.

**NOW, THEREFORE, I, RON DESANTIS**, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section 1(a) of the Florida Constitution and by the Florida

Emergency Management Act, as amended, and all other applicable laws, promulgate the following Executive Order, to take immediate effect:

Section 1. Because of the foregoing conditions, which are projected to constitute a major disaster, I declare that a state of emergency exists in 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.

Section 2. I designate the Director of the Division of Emergency Management as the State Coordinating Officer for the duration of this emergency and direct him to execute the State's Comprehensive Emergency Management Plan and other response, recovery, and mitigation plans necessary to cope with the emergency. Pursuant to section 252.36(1)(a), Florida Statutes, I delegate to the State Coordinating Officer the authority to exercise those powers delineated in sections 252.36(6)-(12), Florida Statutes, which he shall exercise as needed to meet this emergency, subject to the limitations of section 252.33, Florida Statutes. In exercising the powers delegated by this Executive Order, the State Coordinating Officer shall confer with the Governor to the fullest extent practicable. The State Coordinating Officer shall also have the authority to:

A. Invoke and administer the Emergency Management Assistance Compact ("EMAC") (sections 252.921-252.9335, Florida Statutes) and other compacts and agreements existing between the State of Florida and other states, and the further authority to coordinate the allocation of resources from such other states that are made available to Florida under such compacts and agreements so as to best meet this emergency.

B. Seek direct assistance and enter into agreements with any and all agencies of the federal government as may be needed to meet this emergency.

C. Direct all state, regional, and local governmental agencies, including law enforcement agencies, to identify personnel needed from those agencies to assist in meeting the response, recovery, and mitigation needs created by this emergency, and to place all such personnel under the direct command and coordination of the State Coordinating Officer to meet this emergency.

D. Direct the actions of any state agency as necessary to implement the Federal Emergency Management Agency's National Disaster Recovery Framework.

E. Designate Deputy State Coordinating Officers and Deputy State Disaster Recovery Coordinators, as necessary.

F. Suspend the effect of any statute, rule, or order that would in any way prevent, hinder, or delay any mitigation, response, or recovery action necessary to cope with this emergency. In accordance with section 252.3611(1), Florida Statutes, any such order, declaration, or other action shall specify each statute or rule being amended or waived, if applicable, and the expiration date for the order or action.

G. Enter orders as may be needed to implement any of the foregoing powers. The requirements of sections 252.46 and 120.54(4), Florida Statutes, do not apply to any such orders issued by the State Coordinating Officer. No such order shall remain in effect beyond the expiration of this Executive Order, including any extension thereof.

Section 3. I order the Adjutant General to activate the Florida National Guard, as needed, to deal with this emergency.

Section 4. I find that the special duties and responsibilities resting upon some state, regional, and local agencies and other governmental bodies in responding to this emergency may require them to suspend or waive certain statutes, rules, ordinances, and orders they administer. Therefore, I issue the following authorizations:

A. Pursuant to section 252.36(6)(a), Florida Statutes, the Executive Office of the Governor may suspend all statutes and rules affecting budgeting to the extent necessary to provide budget authority for state agencies to cope with this emergency. The requirements of sections 252.46 and 120.54(4), Florida Statutes, do not apply to any such suspension issued by the Executive Office of the Governor. No such suspension shall remain in effect beyond the expiration of this Executive Order, including any extension thereof.

B. Each state agency may suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of that agency, if strict compliance with the provisions of any such statute, order, or rule would in any way prevent, hinder, or delay necessary action in coping with the emergency. This includes, but is not limited to, the authority to suspend any and all statutes, rules, ordinances, or orders which affect leasing, printing, purchasing, travel, and the condition of employment and the compensation of employees. For the purposes of this Executive Order, "necessary action in coping with the emergency" means any emergency mitigation, response, or recovery action: (1) prescribed in the State Comprehensive Emergency Management Plan ("CEMP"); or (2) ordered by the State Coordinating Officer or designee. In accordance with section 252.3611(1), Florida Statutes, any agency order, declaration, or other action suspending a statute or rule shall specify each statute or rule being amended or waived, if applicable, and the expiration date for the order or action. The requirements of sections 252.46 and 120.54(4), Florida Statutes, shall not apply to any such suspension issued by a state agency. No such suspension shall remain in effect beyond the expiration of this Executive Order, including any extension thereof.

C. In accordance with section 252.38(3), Florida Statutes, each political subdivision within the State of Florida may waive the procedures and formalities otherwise required of the political subdivision by law pertaining to:

1) Performance of public work and taking whatever prudent action is necessary to ensure the health, safety, and welfare of the community;

2) Following local procurement and contracting policies;

3) Entering into contracts; however, political subdivisions are cautioned against entering into time and materials contracts without a ceiling as defined by 2 CFR 200.318(j) or cost plus a percentage of cost contracts prohibited by 2 CFR 200.324(d);

4) Incurring obligations;

5) Employment of permanent and temporary workers;

6) Utilization of volunteer workers;

7) Rental of equipment;

8) Acquisition and distribution, with or without compensation, of supplies, materials, and facilities; and

9) Appropriation and expenditure of public funds.

D. All agencies whose employees are certified as disaster service volunteers within the meaning of section 110.120(2)(d), Florida Statutes, may, in accordance with section 110.120(3), Florida Statutes, release any such employees for such service as requested by the employee to meet this emergency.

E. The Secretary of the Florida Department of Transportation (DOT) may:

1) Waive the collection of tolls and other fees and charges for the use of the Turnpike and other public highways, to the extent such waiver may be needed to provide emergency assistance or facilitate the evacuation of the affected counties;

2) Manage the flow of traffic or close any and all roads, highways, and portions of highways as may be needed for the safe and efficient transportation of evacuees to those counties

that the State Coordinating Officer may designate as destination counties for evacuees in this emergency;

3) Suspend enforcement of the registration requirements pursuant to section 316.545(4), Florida Statutes, for commercial motor vehicles that enter Florida to provide emergency services or supplies, to transport emergency equipment, supplies or personnel, or to transport FEMA mobile homes or office style mobile homes into or from Florida;

4) Waive by special permit the warning signal requirements in the Utility Accommodations Manual to accommodate public utility companies from other jurisdictions which render assistance in restoring vital services; and

5) Waive the size and weight restrictions for divisible loads on any vehicles transporting emergency equipment, services, supplies, and agricultural commodities and citrus as recommended by the Commissioner of Agriculture, allowing the establishment of alternate size and weight restrictions for all such vehicles for the duration of the emergency. The DOT shall issue permits and such vehicles shall be subject to such special conditions as the DOT may endorse on any such permits.

Nothing in this Executive Order shall be construed to allow any vehicle to exceed weight limits posted for bridges and like structures, or relieve any vehicle or the carrier, owner, or driver of any vehicle from compliance with any restrictions other than those specified in this Executive Order, or from any statute, rule, order, or other legal requirement not specifically waived or suspended herein or by supplemental order by the State Coordinating Officer.

F. The Executive Director of the Department of Highway Safety and Motor Vehicles (DHSMV) may:

1) Suspend enforcement of the registration requirements pursuant to sections 316.545(4) and 320.0715, Florida Statutes, for commercial motor vehicles that enter Florida to



provide emergency services or supplies, to transport emergency equipment, supplies or personnel, or to transport FEMA mobile homes or office style mobile homes into or from Florida;

2) Waive the hours-of-service requirements for such vehicles;

3) Suspend the enforcement of the licensing and registration requirements under the International Fuel Tax Agreement (IFTA) pursuant to chapter 207, Florida Statutes, and the International Registration Plan (IRP) pursuant to section 320.0715, Florida Statutes, for motor carriers or drivers operating commercial motor vehicles that are properly registered in other jurisdictions and that are participating in emergency relief efforts through the transportation of equipment and supplies or providing other assistance in the form of emergency services;

4) Waive fees for duplicate or replacement vessel registration certificates, vessel title certificates, vehicle license plates, vehicle registration certificates, vehicle tag certificates, vehicle title certificates, handicapped parking permits, replacement drivers' licenses, and replacement identification cards and to waive the additional fees for the late renewal of or application for such licenses, certificates, and documents due to the effects of adverse weather conditions; and

5) Defer administrative actions and waive fees imposed by law for the late renewal or application for the above licenses, certificates, and documents, which were delayed due to the effects of adverse weather conditions, including in counties wherein the DHSMV has closed offices, or any office of the County Tax Collector that acts on behalf of the DHSMV to process renewals has closed offices due to adverse weather conditions.

Recordkeeping and other applicable requirements for existing IFTA and IRP licensees and registrants are not affected by this Executive Order. The DHSMV shall promptly notify the State Coordinating Officer when the waiver is no longer necessary.

G. In accordance with section 465.0275(2), Florida Statutes, pharmacists may dispense up to a 30-day emergency prescription refill of maintenance medication to persons who reside in an area or county covered under this Executive Order and to emergency personnel who have been activated by their state or local agency but who do not reside in an area or county covered by this Executive Order. In accordance with section 465.019(4)(b), Florida Statutes, a hospital that operates a Class II or Class III institutional pharmacy located in an area or county covered under this Executive Order may prescribe and dispense a supply of a medicinal drug lasting up to 72 hours.

H. All state agencies responsible for the use of state buildings and facilities may close such buildings and facilities in those portions of the State affected by this emergency, to the extent necessary to meet this emergency. I direct each state agency to report the closure of any state building or facility to the WebEOC system utilized by the Division of Emergency Management. Under the authority contained in section 252.36, Florida Statutes, I direct each county to report the closure of any building or facility operated or maintained by the county or any political subdivision on a daily basis to the WebEOC system. Furthermore, I direct the Secretary of the Department of Management Services to:

- 1) Maintain an accurate and up-to-date list of all such closures; and
- 2) Provide that list daily to the State Coordinating Officer.

I. All state agencies may abrogate the time requirements, notice requirements, and deadlines for final action on applications for permits, licenses, rates, and other approvals under any statutes or rules under which such applications are deemed to be approved unless disapproved in writing by specified deadlines. All such time requirements that have not yet expired as of the date of this Executive Order are suspended and tolled to the extent necessary to meet this emergency.

J. All agencies shall implement Selected Exempt Services (SES) Extraordinary Payment Plans and Career Service Regular Compensatory Leave Payment Plans for:

1) All essential agency personnel who are required to work extraordinary hours when state-owned or state-operated facilities are closed in response to an emergency condition. Employees who are eligible to receive extraordinary pay under the agency's activated plan shall accrue special compensatory leave credits for work performed during facility closures up to the number of hours in the employee's established workday. For these employees, any additional time worked beyond the employee's established workday during facility closures will result in extraordinary pay;

2) All agency personnel who are assigned to the State Emergency Operations Center and are required to work extraordinary hours; and

3) All agency personnel who are deployed throughout the state in response to an emergency condition and are required to work extraordinary hours.

K. All state agencies may waive the forty-day time limit to issue a warrant pursuant to section 215.422(3)(a)-(b), Florida Statutes. This waiver applies to invoices and reimbursement requests arising from this emergency that were received, inspected, and approved by the agency prior to the expiration of this Executive Order, including any extension thereof. This waiver of section 215.422(3)(a)-(b), Florida Statutes, and all waivers based upon this waiver shall expire upon the expiration of this Executive Order, including any extension thereof.

L. The provisions of section 934.50, Florida Statutes, excluding subsection (4), are waived for state and local agencies conducting emergency operations arising from the state of emergency for the limited purpose of capturing aerial evidence concerning the amount of damage sustained to private and public property; to assist in search, rescue, and recovery activities; and prevent imminent danger to life or serious damage to property.

Section 5. All public facilities, including elementary and secondary schools, community colleges, state universities, and other facilities owned or leased by the state, regional or local governments that are suitable for use as public shelters shall be made available at the request of the local emergency management agencies to ensure the proper reception and care of all evacuees. Under the authority contained in section 252.36, Florida Statutes, I direct the Superintendent of each public school district in the State of Florida to report the closure of any school within its district to the Commissioner of the Florida Department of Education. Furthermore, I direct the Commissioner of the Department of Education to:

- A. Maintain an accurate and up-to-date list of all such closures; and
- B. Provide that list daily to the State Coordinating Officer.

Section 6. I find that the demands placed upon funds specifically appropriated to state and local agencies for disaster relief or response are unreasonably great and that such funds may be inadequate to pay the costs of coping with this emergency. In accordance with section 252.37(2)(b), Florida Statutes, I direct that sufficient funds be made available, as needed, by transferring and expending moneys from the Emergency Preparedness and Response Fund created under section 252.3711, Florida Statutes.

In accordance with section 252.37(2)(a), Florida Statutes, state agencies responding to this emergency must first spend funds specifically appropriated for disaster relief or response. If no specifically appropriated funds exist, or if funds specifically appropriated are exhausted, state agencies are authorized to spend funds from the Emergency Preparedness and Response Fund through the procedures outlined in Memorandum No. 22-046, Emergency Preparedness and Response.

Section 7. All state agencies entering emergency orders, emergency rules, or other emergency actions in response to this emergency shall advise the State Coordinating Officer

contemporaneously or as soon as practicable thereafter, and, pursuant to section 252.36(3)(b), Florida Statutes, shall submit the order or declaration to the Division of Administrative Hearings within five days of issuance.

Section 8. Medical professionals and workers, social workers, and counselors with good and valid professional licenses issued by states other than the State of Florida may render such services in Florida during this emergency for persons affected by this emergency with the condition that such services be rendered to such persons free of charge, and with the further condition that such services be rendered under the auspices of the American Red Cross or the Florida Department of Health.

Section 9. Pursuant to section 501.160, Florida Statutes, it is unlawful and a violation of section 501.204, Florida Statutes, for a person to rent or sell or offer to rent or sell at an unconscionable price within the area for which the state of emergency is declared, any essential commodity including, but not limited to, supplies, services, provisions, or equipment that is necessary for consumption or use as a direct result of the emergency.

Section 10. Under the authority contained in sections 252.36(6)(a), (g), and (m), Florida Statutes, I direct that, for the purposes of this emergency, the term “essentials”, as defined by section 252.359(2), Florida Statutes, shall be the same as and no more expansive than the term “commodity”, as defined by section 501.160(1)(a), Florida Statutes (hereinafter referred to collectively or alternatively as “essential commodities”). Accordingly, any person who delivers essential commodities to a location in the area(s) declared to be under a state of emergency by this Executive Order, and when necessary to ensure that those commodities are made available to the public, may travel within evacuated areas and exceed curfews, provided the State Coordinating Officer determines, after consultation with the appropriate Emergency Support Function(s), that:

A. Law enforcement officials in the declared area(s) can provide adequate security to protect the essential commodities from theft;

B. The weight of a delivery vehicle will not jeopardize the structural integrity of any roadway or bridge located within the declared area;

C. Delivery vehicles will not negatively impact evacuation activities in the declared area(s); and

D. Delivery vehicles will not negatively impact any response or recovery activities occurring within the declared area(s).

After consulting with the appropriate Emergency Support Function(s), and after consulting with local officials, the State Coordinating Officer may dictate the routes of ingress, egress, and movement within the declared area(s) that drivers must follow when delivering essential commodities.

Provided he or she is actually delivering medications, any person authorized to deliver medications under chapter 893, Florida Statutes, qualifies as a person delivering essential commodities.

In order to qualify as a person delivering essential commodities under this section, a person must be in the process of delivering essential commodities only. If an individual is transporting both essential and non-essential commodities, then this section shall not provide any authorization for that individual to enter into or move within the declared area(s).

Section 11. Consistent with Executive Order 80-29, nothing in this Executive Order shall prevent local jurisdictions in any area not declared to be under a state of emergency by this Executive Order from taking prompt and necessary action to save lives and protect the property of their citizens, including the authority to compel and direct timely evacuation when necessary.

Section 12. I authorize the Florida Housing Finance Corporation to distribute funds pursuant to section 420.9073, Florida Statutes, to any county, municipality, or other political subdivision located within the area(s) declared to be under a state of emergency by this Executive Order. The authority of the Florida Housing Finance Corporation to distribute funds in connection with this emergency shall expire six months after the expiration of this Executive Order, including any extension thereof.

Section 13. All actions taken by the Director of the Division of Emergency Management with respect to this emergency before the issuance of this Executive Order are ratified.

Section 14. This Executive Order is effective immediately and shall expire sixty (60) days from this date unless extended.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 23rd day of September 2022.

  
\_\_\_\_\_  
RON DESANTIS, GOVERNOR

ATTEST:

  
\_\_\_\_\_  
SECRETARY OF STATE

DEPARTMENT OF STATE  
TALLAHASSEE, FL  
2022 SEP 23 PM 3:18

FILED

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR

### EXECUTIVE ORDER NUMBER 22-219

(Amending Executive Order 22-218, Emergency Management – Tropical Depression Nine)

**WHEREAS**, on September 23, 2022, I issued Executive Order 22-218 and declared a state of emergency exists for several counties in Florida's Peninsula and the Florida Keys due to Tropical Depression Nine; and

**WHEREAS**, as of 11:00 PM EDT on September 23, 2022, Tropical Depression Nine strengthened into Tropical Storm Ian, with maximum sustained winds of 40 miles per hour; and

**WHEREAS**, as of 8:00 AM EDT on September 24, 2022, Tropical Storm Ian was approximately 855 miles southwest of Key West, Florida; and

**WHEREAS**, Tropical Storm Ian is forecasted to become a major hurricane before making landfall along Florida's West Coast; and

**WHEREAS**, the Florida Division of Emergency Management, working together with the National Hurricane Center to evaluate weather predictions, has determined there is a continuing risk of dangerous storm surge, heavy rainfall, flash flooding, strong winds, hazardous seas, and isolated tornadic activity for Florida's Peninsula and portions of the Florida Big Bend, North Florida, and Northeast Florida; and

**WHEREAS**, the threat posed by Tropical Storm Ian requires that timely precautions are taken to protect the communities, critical infrastructure, and general welfare of Florida; and

**WHEREAS**, as Governor, I am responsible to meet the dangers presented to Florida and its people by this emergency.

**NOW, THEREFORE, I, RON DESANTIS**, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section 1(a) of the Florida Constitution and by the Florida



Emergency Management Act, as amended, and all other applicable laws, promulgate the following Executive Order, to take immediate effect:

Section 1. Section 1 of Executive Order 22-218 is amended to read as follows:

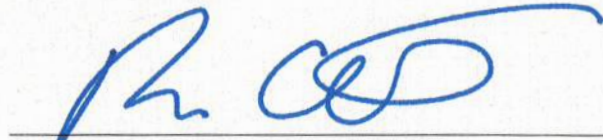
Because of the foregoing conditions, which are projected to constitute a major disaster, I declare a state of emergency exists in the State of Florida.

Section 2. Except as amended herein, Executive Order 22-218 is ratified and reaffirmed.

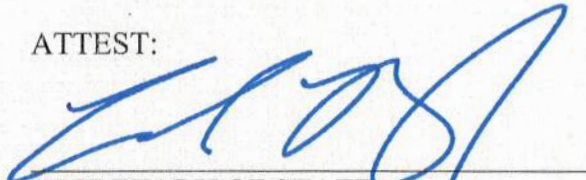
Section 3. This Executive Order is effective immediately and shall expire upon the expiration of Executive Order 22-218.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 24<sup>th</sup> day of September, 2022.

  
RON DESANTIS, GOVERNOR

ATTEST:

  
SECRETARY OF STATE

2022 SEP 24 PM 12:38  
DEPARTMENT OF STATE  
TALLAHASSEE, FL

FILED



**Florida Department of Revenue**  
*Property Tax Oversight*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

TO: Taxing Authorities and Interested Parties

FROM: Rene Lewis, Director, Property Tax Oversight

SUBJECT: Rescheduling of Millage and Budget Hearings Due to Tropical Storm Ian

DATE: September 25, 2022

On September 23, 2022, Governor Ron DeSantis issued Executive Order 22-218 in response to the threat of Tropical Depression Nine and declared a state of emergency for 24 counties. On September 24, 2022, Governor DeSantis issued Executive Order 22-219 extending the state of emergency to all 67 counties. Tropical Depression 9 has since been upgraded to Tropical Storm Ian and is predicted to reach hurricane strength and threaten Florida.

**Statutory Authority to Postpone/Recess During Declared State of Emergency**

Taxing authorities are encouraged to review current [Section 200.065\(2\)\(c\) through \(f\), Florida Statutes](#), which contains authority for taxing authorities to postpone or recess a scheduled final hearing for up to 7 days when necessary due to a declared state of emergency. Attached is PTO Bulletin 20-07, which outlined the statutory changes that were made in 2020 to give taxing authorities additional flexibility to comply with TRIM requirements during a declared state of emergency.

Requirements related to postponing or recessing a hearing under the declared state of emergency provisions of the statute include, but are not limited to:

- Posting a prominent notice at the original hearing location to provide details of where and when the hearing will be reconvened;
- Posting a notice on the taxing authority's website with the same information that is posted at the original hearing location;
- Providing written notice of the postponement to the tax collector, property appraiser and the Department within 3 calendar days, and
- Cooperating with the tax collector and property appraiser to ensure timely assessment and collection of taxes.

**Sample Notices for Rescheduled Hearings**

For your convenience, examples of *Notices of Rescheduled Hearing* ads are attached. As with the original meeting advertisement, send the entire page of the newspaper and proof of publication with certification to the Department of Revenue.

**Updates from the Department of Revenue**

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

**Contact Information**

Please direct any questions or notices of postponement/recess/reschedule to [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com).

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties  
From: Property Tax Oversight Program  
Date: June 29, 2020  
Bulletin: PTO 20-07

## **FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN**

### **Millage and Budget Hearings During Declared Emergencies**

The 2020 legislature enacted Chapter 2020-10, Section 12, Laws of Florida (HB 7097), effective on becoming a law April 8, 2020. This law amends section 200.065, F.S., regarding millage and budget hearings recessed, postponed or rescheduled during declared emergencies, to provide alternative deadlines, scheduling requirements, revised notice delivery methods and other procedures that may be used by property appraisers and local taxing authorities as a result of a declared state of emergency.

Section 12. Effective upon this act becoming a law, paragraphs (b), (d), (e), and (f) of subsection (2) of section 200.065, Florida Statutes, are amended to read:

200.065 Method of fixing millage.—

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. **However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county's website.** If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures re instituted, all subsequent deadlines provided in this section shall be extended. **In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax**

**collectors to ensure the timely assessment and collection of taxes.** The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. **Each multicounty taxing authority that levies taxes in any county that has extended the deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid circulation within each county not less than 2 days or more than 5 days before the hearing.**

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. **In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The taxing authority shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the taxing authority's website.**

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(e)2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. **However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings.** A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single

unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, **including a state of emergency declared by executive order or proclamation of the Governor pursuant to chapter 252,** the hearing provided for in paragraph (c) or paragraph (d) is recessed **or postponed,** the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days ~~before~~ prior to the date the hearing will be continued. **In the event of postponement or recess due to a declared state of emergency, all subsequent dates in this section shall be extended by the number of days of the postponement or recess. 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.**

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c). **In the event of postponement or recess due to a declared state of emergency, the school district may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The school district shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the school district's website.**

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

The Department of Revenue has provided this bulletin for your general information. Please distribute to your staff who may be affected by the changes in the law. If you have questions about its contents, please send them to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Example: RESCHEDULED HEARING LOCATION KNOWN**

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## **NOTICE OF RESCHEDULED HEARING**

The final hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to (Name of Storm/Hurricane).

A rescheduled final budget hearing will be held on:

(DATE)

(TIME) at

(MEETING PLACE)

**Example: RESCHEDULED HEARING – LOCATION TO BE DETERMINED**

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## **NOTICE OF RESCHEDULED HEARING**

The final hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to (Name of Storm/Hurricane).

Additional information on the rescheduled hearing can be found on the website at:

(Taxing Authority's website link)