



## Advisory Memorandum

Date: October 4, 2022

To: The Florida League of Cities

From: Mark S. Hamilton, General Counsel

Re: Advertisement of Rescheduled Final Meeting Adopting Final Millage and Budget Due to a Declared State of Emergency

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This memorandum addresses a question received from the Florida League of Cities. The question received and guidance provided for purposes of the Department's review of compliance with the provisions of section 200.065, F.S., are set forth in this memorandum.

**Question:** Is a governing board of a taxing authority required under section 200.065(2)(d), F.S. to advertise its rescheduled final meeting adopting the final budget in a newspaper of general circulation in the county if the need to postpone or recess the final meeting was due to a declared state of emergency?

**Answer:** No. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, section 200.065(2)(d), F.S. does not require the taxing authority to advertise its rescheduled final meeting adopting the final budget in a newspaper of general circulation in the county. Section 200.065(2)(d), F.S. requires the taxing authority to make every reasonable effort to provide reasonable notification of the continued final hearing to taxpayers. The taxing authority must: (1) 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 cannot be less than 8.5 by 11 inches; and (2) post the information of the continued hearing on the taxing authority's website. The taxing authority also needs to comply with the requirements in Chapter 50, Florida Statutes, pertaining to publication of public notices on a publicly accessible website.