



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).