

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.**

(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.