



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

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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.