



Memorandum

TO: Taxing Jurisdictions and Interested Parties
FROM: Dr. Maurice M. Gogarty, Program Director, Property Tax Oversight *MMG*
SUBJECT: Rescheduling of Millage and Budget Hearings Due to Hurricane Irma
DATE: September 6, 2017

On September 4, 2017, Governor Rick Scott issued Executive Order 17-235 in response to the threat of Hurricane Irma. Section 4 of the Executive Order states that government agencies may waive or deviate from statutes, rules, ordinances, and orders they administer to the extent that such actions are necessary in response to the emergency.

As a result, the Department of Revenue has issued the attached Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma) waiving statutory timing requirements and providing additional specific requirements to local taxing authorities regarding their millage and budget hearings. The laws waived impact the deadlines for the adoption and certification of non-ad valorem assessments and the scheduling requirements for millage and budget hearings.

If a hearing is cancelled, the taxing authority may post a notice of cancellation on the door of the meeting place advising the public that the scheduled hearing has been cancelled. When the new hearing is determined, please see posting requirements in the attached order.

Please direct all your questions regarding this order to me at: trim@floridarevenue.com

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

EMERGENCY ORDER IMPLEMENTING PROVISIONS OF EXECUTIVE ORDER NUMBER 17-235 (RE: HURRICANE IRMA)

On September 4, 2017, Governor Rick Scott issued Executive Order Number 17-235 (EO 17-235) in response to forecast models predicted for Hurricane Irma and declared a state of emergency for every Florida county.

On September 5, 2017, Governor Scott requested that President Donald J. Trump declare a pre-landfall emergency for the State of Florida in preparation for Hurricane Irma. President Trump approved Governor Scott's request on September 5, 2017, and declared that an emergency exists in the State of Florida due to the emergency conditions resulting from Hurricane Irma.

Pursuant to the authority provided in EO 17-235, the Executive Director of the Florida Department of Revenue (Department) hereby makes the following findings:

1. As of 4 a.m. (EST) on Wednesday, September 6, 2017, Hurricane Irma is a category 5 hurricane on the Saffir-Simpson Hurricane Wind Scale with maximum sustained winds of 185 mph. Current forecast models predict Hurricane Irma will remain a powerful category 4 or 5 hurricane and head into the Straits of Florida. Hurricane Irma poses a severe emergency threat to the entire State of Florida.
2. The severity of the storm is likely to disrupt utilities and other essential services, as well as impair mobility on roads and highways located within the state.

3. Mandatory evacuations have already been issued by Monroe County beginning at 7 a.m. (EST) on Wednesday, September 6, 2017. Residents in low lying areas of Miami-Dade County have also been advised to evacuate. Mandatory evacuations are likely to be issued for additional counties as Hurricane Irma continues to approach Florida. In furtherance of promoting safety, Governor Scott has advised everyone in this state to comply with mandatory evacuations issued due to Hurricane Irma.

4. The emergency preparations for, and response to, Hurricane Irma may impede taxing authorities' proper performance and duties related to holding of millage and budget hearings, as well as the ability of people in this state to safely attend such hearings. Consequently, strict compliance with the provisions of statutes and rules governing these hearings may prevent, hinder, or delay necessary action in coping with the emergency presented by Hurricane Irma.

THEREFORE, the Department, in the interest of public safety, hereby waives the timing compliance requirements of the following statutes and rules to the extent necessary to meet the emergency declared in EO 17-235, and provides additional specific requirements with respect to local taxing authorities holding their millage and budget hearings to ensure consistent adequate notice is provided to taxpayers. Consistent with EO 17-235, these waivers and additional requirements are applicable in all Florida counties. The waivers set forth herein shall expire thirty (30) days from the date of execution of EO 17-235, unless otherwise extended by the Department.

A. The timing compliance requirements set forth in sections 197.3632(4)(a), 197.3632(5)(a), 200.065(2)(c), 200.065(2)(d), 200.065(2)(f) and 200.065(4), Florida Statutes, and Rule 12D-17.003, Florida Administrative Code, are hereby suspended for

thirty (30) days from the issuance of EO 17-235, unless otherwise extended by the Department. Any taxing authority that has cancelled a scheduled hearing before the issuance of this Order due to Hurricane Irma, or has cancelled a scheduled hearing after the issuance of this Order due to the emergency conditions outlined above, shall reschedule and advertise the hearings with appropriate notice. The notice shall be published not less than 2 days and not more than 5 days before the public hearing on the tentative budget and proposed millage rate. The same notice publication time frames shall be used before the public hearing to finally adopt the budget and millage rate. These notices shall be published in a newspaper of general paid circulation within the county. A prominent notice showing the date, time and place of the new hearing and measuring not less than 8 x 11 inches shall also be posted at the entrance to the place of the original hearing until the new hearing has commenced. The hearing shall be scheduled within thirty (30) days from the issuance of Executive Order 17-235, unless otherwise extended by the Department.

B. The prohibition in Section 200.065(2)(e)2., Florida Statutes, upon the County Commission and School District in an affected county scheduling hearings on the same day is hereby suspended for thirty (30) days from the issuance of EO 17-235, unless otherwise extended by the Department. If hearings on the same day are unavoidable, the County Commission and School District shall conduct their hearings at different times, and the other taxing authorities shall schedule their hearings so as not to conflict with those of the County Commission and School District. To the extent practicable, all taxing authorities shall schedule the hearings at a time and place that will ensure public access. Where a municipality has already scheduled its tentative or final hearing on the millage

and budget, it will not be required to change that hearing date if the County or School Board moves its hearing to a date that is in conflict with the previously scheduled municipal hearing.

DONE AND ORDERED this 6th day of September, 2017, in Tallahassee, Florida.

STATE OF FLORIDA
DEPARTMENT OF REVENUE


LEON M. BIEGALSKI
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 6th day of September, 2017.


April Warner, Deputy Agency Clerk