



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

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floridarevenue.com

TO: Taxing Authorities and Interested Parties  
FROM: Dr. Jim Zingale, Florida Department of Revenue, Executive Director  
SUBJECT: Emergency Order 19-001  
DATE: September 3, 2019

On August 28, 2019, Governor Ron DeSantis issued Executive Order [19-189](#) in response to the threat of Hurricane Dorian and has declared a state of emergency. This order has been extended to include all Florida counties ([19-190](#)). Section 2 of the initial Executive Order suspends the effect of any statute, rule, or order to allow whatever mitigation, response, or recovery action necessary to cope with this emergency.

As a result, the Department of Revenue has issued the attached Emergency Order Implementing Provisions of Executive Order 19-190 (Re: Hurricane Dorian) (Ad Valorem and Non-Ad Valorem Assessments), waiving statutory timing requirements and providing additional specific requirements to local taxing authorities regarding their millage and budget hearings. The laws the Emergency Order waives affect the deadlines for the adoption and certification of non-ad valorem assessments, as well as the scheduling requirements for millage and budget hearings.

If a hearing is cancelled, please use any available communication vehicles to notify the taxpayer of the cancelled hearing. Any cancelled hearings must be rescheduled, and the new hearing information must be advertised with the appropriate notice. Once a new hearing date is determined, please follow posting requirements in the attached order. The advertisement should be no less than one-quarter page of a standard size or tabloid newspaper, and the headline in the advertisement should be in a font type no smaller than 18 point.

For your convenience, an example *Notice of Rescheduled Hearing* ad is 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.

Please direct any questions regarding this matter to [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com).

# STATE OF FLORIDA

## DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR EMERGENCY ORDER NO. 19-001

### EMERGENCY ORDER IMPLEMENTING PROVISIONS OF EXECUTIVE ORDER NUMBER 19-190 (RE: HURRICANE DORIAN) (AD VALOREM AND NON-AD VALOREM ASSESSMENTS)

On August 28, 2019, Governor Ron DeSantis issued Executive Order Number 19-189 (EO 19-189) in response to the National Hurricane Center reporting that Tropical Storm Dorian had strengthened into a Category 1 Hurricane as it approached Puerto Rico and declared a state of emergency for 26 counties in Florida including: Baker, Bradford, Brevard, Broward, Clay, Duval, Flagler, Glades, Hendry, Highlands, Indian River, Lake, Martin, Miami-Dade, Monroe, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Union.

On August 29, 2019, Governor DeSantis issued Executive Order Number 19-190 (EO-190) in response to Hurricane Dorian strengthening in intensity and amended EO 19-189 to include all 67 counties in Florida. Additionally, Governor DeSantis requested that President Donald J. Trump declare a pre-landfall disaster for all 67 counties in Florida in preparation for the threat posed by Hurricane Dorian.

On August 30, 2019, President Trump approved Governor DeSantis' request to declare an emergency in the State of Florida due to the threat of dangerous conditions resulting from Hurricane Dorian.

On September 1, 2019, Hurricane Dorian was upgraded to a Category 5 hurricane on the Saffir-Simpson Hurricane Wind Scale with maximum sustained winds of 180

miles per hour and was located approximately 175 miles east of West Palm Beach, Florida.

Pursuant to the authority provided in EO 19-190, the Executive Director of the Florida Department of Revenue (Department) hereby makes the following findings:

1. As of 8 a.m. (EST) on Tuesday, September 3, 2019, Hurricane Dorian is a Category 3 hurricane with maximum sustained winds of 120 mph. Current forecast models predict Hurricane Dorian will remain a dangerous Category 3 storm and continue to move to the north closely along the eastern coastline of Florida. Hurricane Dorian poses a severe emergency threat to 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 for coastal areas of Brevard, Duval, Flagler, Indian River, Martin, Nassau, Palm Beach, St. Johns, St. Lucie, and Volusia counties. Additional voluntary evacuations have been issued in Glades, Hendry, Highlands, Osceola, Okeechobee counties. Mandatory evacuations are likely to be issued for additional counties as Hurricane Dorian continues to approach Florida. In furtherance of promoting safety, Governor DeSantis has advised everyone in this state to comply with mandatory evacuations issued due to Hurricane Dorian.

4. The emergency preparations for, and response to, Hurricane Dorian 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 Dorian and jeopardize the safety of people affected by the storm.

**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 19-190, 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. The waiver of timing requirements and additional notice conditions set forth herein shall equally apply to non-ad valorem assessments. Consistent with EO 19-190, these waivers and additional requirements are applicable in all 67 counties. The waivers set forth herein shall expire twenty-one (21) calendar days from the date of execution of EO 19-190<sup>1</sup>, unless otherwise extended by the Department.

A. The timing compliance requirements set forth in sections 197.3632(4)(a), 197.3632(4)(b), 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, as well as any additional ad valorem or non-ad valorem assessment requirements of law that cannot be timely carried out due to the emergency conditions are hereby suspended for twenty-one (21) calendar days from the issuance of EO 19-190, unless otherwise extended by the Department. In lieu of an additional mail notice requirement, any taxing authority, local government, or local governing board that has cancelled a scheduled hearing before the issuance of this Order due to Hurricane Dorian, or has cancelled a scheduled hearing after the issuance of this Order due to the emergency conditions

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<sup>1</sup> EO 19-190 was executed by Governor DeSantis on August 29, 2019. Twenty-one (21) calendar days from the date of execution of EO 19-190 is Thursday, September 19, 2019.

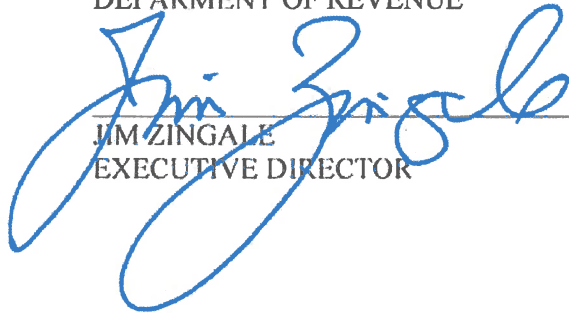
outlined above, shall reschedule and advertise the hearings with appropriate notice. The notice shall be published not less than 2 days and not more than 5 days before the public hearing on the tentative budget and proposed millage rate. The same notice publication time frames shall be used before the public hearing to finally adopt the budget and millage rate. This notice publication requirement shall equally apply to hearings required by any law for the adoption of non-ad valorem assessment rolls. 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 twenty-one (21) calendar days from the issuance of EO 19-190, 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 twenty-one (21) calendar days from the issuance of EO 19-190, 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 or taxing authority subject to the provisions of section 200.065, Florida Statutes, 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 taxing authority's hearing.

**DONE AND ORDERED** this 3rd day of September, 2019, in Tallahassee, Florida.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE



JIM ZINGALE  
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 3rd day of September, 2019.



Sarah Wachman Chisenhall, Agency Clerk

Example: RESCHEDULED HEARING

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## NOTICE OF RESCHEDULED HEARING

The (tentative/final) hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to Hurricane Dorian.

A rescheduled (tentative/final) budget hearing will be held on:

(DATE)

(TIME) at

(MEETING PLACE)