



**Florida Department of Revenue**  
*Property Tax Oversight*

**Jim Zingale**  
Executive Director

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 Helene

DATE: September 24, 2024

On September 23, 2024, Governor Ron DeSantis issued Executive Order 24-208 in response to the threat of Tropical Cyclone Nine and declared a state of emergency for 41 counties.

On September 24, 2024, Governor Ron DeSantis issued Executive Order 24-209 in response to the threat of Tropical Cyclone Nine to add 20 (61 total) additional counties to the declared state of emergency.

On September 24, 2024, Department of Revenue (Department) Executive Director Jim Zingale issued the attached DOR Emergency Order 24-001 in response to the threat of Tropical Storm Helene, which allows millage and budget hearings under chapter 200, Florida Statutes, to be held virtually.

**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 seven 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 Truth in Millage (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 three 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.

**Virtual Millage and Budget Hearings During Declared State of Emergency**

Pursuant to DOR Emergency Order 24-001, taxing authorities located in counties under the state of emergency declared by Executive Orders 24-208 and 24-209 are authorized to utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes, to conduct public hearings in which the method of fixing millage processes are noticed on the agenda.

The legal requirements for public participation at virtual meetings and hearings are the same as the requirements for public participation at in-person, physical meetings and hearings.

The purpose of the hearings is to allow the public to express comments regarding any proposed increase, and the general public must be able to ask questions prior to adoption of any measure by the governing body. The format of the meeting must allow the public to express comments or ask questions and must be capable of handling the volume of participants.

**Updates from the Department of Revenue**

The Department of Revenue continues to closely monitor Tropical Storm Helene 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).