

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 22-242 (Property Taxes — Hurricane Ian)

**WHEREAS**, on September 28, 2022, Hurricane Ian made landfall off the coast of Fort Myers as a category 4 hurricane with sustained winds of approximately 150 miles per hour, traveled across the peninsula, and exited the state near Cape Canaveral on September 29, 2022; and

**WHEREAS**, Hurricane Ian significantly affected communities across Florida, resulting in loss of lives, evacuation of families from their homes, widespread destruction and damage to homes and businesses, significant disruption in utilities and telecommunications, and substantial physical damage to roads, highways, bridges, and other infrastructure; and

**WHEREAS**, the effects of Hurricane Ian described above have caused significant property damage to the counties where the hurricane entered and crossed the State; and

**WHEREAS**, the Federal Emergency Management Agency (FEMA) has designated the following twenty six (26) counties to be eligible for the Individual Assistance Program: Brevard, Charlotte, Collier, DeSoto, Flagler, Glades, Hardee, Hendry, Highlands, Hillsborough, Lake, Lee, Manatee, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, and Volusia (the “Affected Counties”); and

**WHEREAS**, property owners within these Affected Counties have suffered substantial losses with regard to the real property to be assessed and taxed; and

**WHEREAS**, in general, pursuant to section 197.333, Florida Statutes (2022), ad valorem taxes assessed on each county tax rolls and collected by each county tax collector are

due and payable on November 1 and become delinquent on April 1; and

**WHEREAS**, for these taxes, discounts between 4 percent and 1 percent are given for payments made before the date of delinquency, pursuant to section 197.162, Florida Statutes (2022); and

**WHEREAS**, section 252.36(6)(a), Florida Statutes (2022), provides that the Governor may “[s]uspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of any state agency, if strict compliance with the provisions of any such statute, order, or rule would in any way prevent, hinder, or delay necessary action in coping with the emergency”; and

**WHEREAS**, because of the effects of Hurricane Ian in the Affected Counties, the strict application of some provisions of chapters 194 and 197, Florida Statutes, may prevent, hinder, or delay necessary action in coping with the emergency and may discourage property owners from investing in the necessary repairs and improvements to rebuild their communities within the Affected Counties.

**NOW, THEREFORE, I, RON DESANTIS**, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section 1(a) of the Florida Constitution and by the Florida Emergency Management Act, chapter 252, Florida Statutes, as amended, including specifically section 252.36(6)(a), Florida Statutes, and all other applicable laws, promulgate the following Executive Order, to take effect immediately only for the Affected Counties:

Section 1. The deadlines set forth in section 197.333, Florida Statutes (2022), for each property owner in an Affected County whose property has been completely destroyed or otherwise rendered uninhabitable are suspended and extended as follows: ad valorem taxes and non-ad valorem assessments levied in 2022 shall be due and payable on January 1, 2023.

Taxes and non-ad valorem assessments shall become delinquent on June 1, 2023. In addition, all dates or time periods, and their associated provisions, relative to the collection of, or administrative procedures regarding, delinquent taxes and non-ad valorem assessments, including but not limited to the sale of tax certificates, are similarly extended based on the June 1, 2023 delinquency date in accordance with section 197.333, Florida Statutes (2022).

Section 2. The deadlines set forth in section 197.162, Florida Statutes (2022), governing discounts for payments of ad valorem taxes made before delinquency, for each property owner in an Affected County whose property has been completely destroyed or otherwise rendered uninhabitable are suspended and extended as follows: the discounts shall be at the rate of 4 percent in the months of November 2022, December 2022, and January 2023; 3 percent in February 2023; 2 percent in March 2023; 1 percent in April 2023; and zero percent in May 2023.

Section 3. The deadlines set forth in section 197.222(1)(c) and (d), Florida Statutes (2022), governing discounts for ad valorem taxes prepaid in installments, for each property owner in an Affected County whose property has been completely destroyed or otherwise rendered uninhabitable are suspended and extended for sixty (60) days.

Section 4. The requirements set forth in section 194.014(1)(a), Florida Statutes (2022), for the partial payment of the ad valorem taxes, for each property owner in an Affected County whose property has been completely destroyed or otherwise rendered uninhabitable, are suspended and tolled for the duration of this Order.

Section 5. If any provision of this Executive Order, or the application of any provision to any person or circumstance, is held to be invalid, the remainder of this Executive Order and the application of its other provisions to any other persons or circumstances shall not be

affected thereby.

Section 6. I will request the Florida Legislature to explore additional legislative acts as may be necessary to alleviate the tax obligations of property owners within the Affected Counties.

Section 7. This Executive Order is effective immediately and shall expire sixty (60) days from the date of this Order.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 20th day of October, 2022.

  
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RON DESANTIS, GOVERNOR

ATTEST:

  
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SECRETARY OF STATE

FILED  
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OFFICE OF THE SECRETARY OF STATE  
TALLAHASSEE, FL