STATE OF FLORIDA

DEPARTMENT OF REVENUE
OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER)
20-52-DOR-001 (Property Tax Oversight)

WHEREAS, on March 9, 2020, the Governor of the State of Florida, Ron DeSantis, issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52 authorizes each State agency to suspend any regulatory statute, including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and

WHEREAS, on March 13, 2020, President Donald J. Trump declared the COVID-19 outbreak constituted a national emergency beginning March 1, 2020; and

WHEREAS, on March 16, 2020, President Donald J. Trump and the Centers for Disease Control and Prevention (CDC) issued the "15 Days to Slow the Spread" guidance advising individuals to adopt far-reaching social distancing measures, such as working from home and avoiding gatherings of more than 10 people; and

WHEREAS, on March 16, 2020, Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due to assist businesses and individuals that are adversely affected from the COVID-19 mitigation measures; and

WHEREAS, section 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments.
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period; and;

WHEREAS, section 213.05, F.S., provides the Department of Revenue certain responsibilities for administering ad valorem taxation (property tax) specified in chapter 197, regarding the dates for delinquency of taxes and accrual of interest and those provisions described in section 193.062(3), F.S., regarding the April 1 deadline for filing returns for railroad, railroad terminal, private car and freight line and equipment company property.

NOW, THEREFORE, I, Jim Zingale, as Executive Director of the Department of Revenue, authorize the following:

1. **PROPERTY TAX PAYMENT DATE [Section 197.133, F.S.]**

The date for citizens and businesses to pay property taxes in all Florida Counties is extended from March 31 to April 15, 2020. All tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020, to address the emergency conditions declared in EO 20-52.

2. **CENTRAL ASSESSMENT TAX RETURN FILING DATE [Section 193.062(3), F.S.]**

The Department extends the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line and equipment company property from April 1 to April 15, 2020. Returns received by the Department electronically or postmarked by April 15, 2020 will be considered filed timely.

3. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.

4. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.

5. This Order takes effect immediately, applies to the State of Florida, and shall expire on the earlier of the expiration or rescission of EO 20-52, or 11:59 PM on May 1, 2020, unless extended by me.

Jim Zingale
Executive Director
Florida Department of Revenue

3/26/20
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.