

OWNER



## A Florida Property Owner's Guide: Executive Order 22-242, Hurricane Ian



[Executive Order \(EO\) 22-242](#), signed October 20, 2022, suspends and extends property tax payment deadlines for some property owners in the 26 counties FEMA designated as eligible for the Individual Assistance Program due to Hurricane Ian. The Department of Revenue developed this guide to help property owners understand how the EO may affect them.

### Who is eligible under the Executive Order?

The EO applies to property owners in an affected county whose property was **completely destroyed or otherwise rendered uninhabitable by Hurricane Ian**.

The affected counties listed in the EO are:

[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](#).

### I believe I am eligible; whom do I notify?

Property owners should notify their **county tax collector** to report properties completely destroyed or rendered uninhabitable and their desire to delay remitting 2022 property taxes. The process and forms for each tax collector may differ. Delaying payment is optional.

Property owners should also notify their **county property appraiser** to report any property damage. Reporting damage from Hurricane Ian to the property appraiser is important for the January 1, 2023 assessment date. Documentation may be required, and the process and forms for each property appraiser may differ.

### What does the Executive Order do?

The EO extends property tax payment and discount dates for eligible property owners. EO 22-242 provides that, for eligible property owners, property taxes and non-ad valorem assessments levied in 2022 which are normally due on November 1 and delinquent on April 1 shall now **be due and payable January 1, 2023** and shall become **delinquent June 1, 2023**. Additionally, for eligible property owners, 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 extended delinquency date.

EO 22-242 also provides that, for eligible property owners, property tax discounts for payments of 2022 property taxes made before extended delinquency date of June 1 are extended as such:

- 4 percent discount if paid in November 2022, December 2022, or January 2023
- 3 percent discount if paid in February 2023
- 2 percent discount if paid in March 2023
- 1 percent discount if paid in April 2023

EO 22-242 provides a 60-day extension for the third and fourth prepaid quarterly installment payments of 2022 property taxes to each property owner in an affected county whose property was completely destroyed or rendered uninhabitable by Hurricane Ian.

For eligible property owners, EO 22-242 suspends and tolls (pauses) the requirement of partial payment of property taxes which taxpayers must pay to the value adjustment board when challenging the assessed value of property. The requirement is suspended and tolled for the duration of the Order.

### Will I still receive a property tax bill if my property was completely destroyed or is uninhabitable?

**Yes.** Property tax bills are mailed to all property owners and escrow account holders in late October or early November. Due to the timing of the hurricane and EO, property tax bills will reflect the normal property tax due date and discount dates, however, if you are eligible under the EO, the extended dates apply. When eligible property owners receive their property tax bills, they may opt to delay payment based on the extended deadlines. Property owners whose property taxes are paid through an escrow account should contact their mortgage company for information about the company's plan for remitting escrowed property tax payments.