

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 21-160 (Department of Revenue – Champlain Towers South)

**WHEREAS**, on June 24, 2021, I issued Executive Order 21-148 declaring a state of emergency due to the major structural collapse of a residential condominium building located at 8777 Collins Avenue in Surfside, Florida, and allowing for the waiver of certain statutes and rules that prevent, hinder, or delay any necessary action in coping with the state of emergency caused by the collapse; and

**WHEREAS**, the collapse destroyed a substantial portion of the structure and rendered the remainder of the structure uninhabitable; and

**WHEREAS**, local officials and structural experts leveled the remainder of the building to protect first responders and officials during their rescue attempts; and

**WHEREAS**, state law requires property appraisers to appraise real property and local governments and millage-levying authorities to assess property taxes based on those appraisals; and

**WHEREAS**, residents that owned condominiums within the building have suffered substantial losses with regard to the real property to be assessed and taxed.

**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, as amended, and all other applicable laws, promulgate the following Executive Order, to take immediate effect:

Section 1. Pursuant to section 252.36(5)(a), I hereby indefinitely suspend the operation of the following statutes, and their associated deadlines or requirements, for all taxpayers whose property was destroyed or rendered uninhabitable during the collapse (the “Taxpayers”), to the extent necessary to ease their tax obligations:

A. The deadline for the Miami-Dade County Property Appraiser to mail TRIM (“Truth in Millage”) notices to the Taxpayers under section 200.065(2)(b), Fla. Stat.;

B. The deadline for the Miami-Dade County Tax Collector to send ad valorem tax and non-ad valorem assessment notices to the Taxpayers under section 197.322(3), Fla. Stat.;

C. The November 1 deadline for the Taxpayers to pay their ad valorem taxes under section 197.333, Fla. Stat.;

D. All dates or time periods, and their associated provisions, regarding the collection of delinquent taxes, including but not limited to the sale of tax certificates, under section 197.333, Fla. Stat.;

E. The deadlines before which the Taxpayers are entitled to discounts for prepaying their ad valorem taxes under 197.222(1), Fla. Stat.;

F. The requirement that Taxpayers seeking to challenge the assessed value of their property file a petition with the Miami-Dade County Value Adjustment Board before the 25<sup>th</sup> day following the Property Appraiser’s mailing of the TRIM notice; and

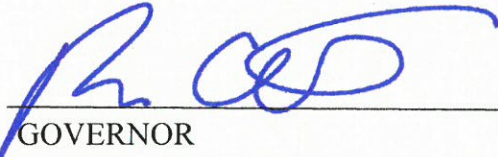
G. The requirement for any Taxpayer filing a petition with the Miami-Dade County Value Adjustment Board to pay all non-ad valorem assessments and make a partial payment of the ad valorem taxes before the taxes become delinquent.

Section 2. I will request the Florida Legislature to explore additional legislative acts as may be necessary to alleviate the Taxpayers' property tax obligations.

Section 3. This Executive Order shall expire sixty (60) days from this date unless extended.



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 9th day of July, 2021.

  
GOVERNOR

ATTEST:

  
SECRETARY OF STATE

FILED  
2021 JUL -9 PM 4:38  
DEPARTMENT OF STATE  
TALLAHASSEE, FL