

## **EXTENSION OF NOVEMBER DISCOUNTED AMOUNT**

Due to Hurricane Irma, Governor Rick Scott signed Executive Order 17-235. Pursuant to the authority granted in Executive Order 17-235, The Florida Department of Revenue, on September 6, 2017 issued an Emergency Order implementing provisions of the Executive Order 17-235. The Order, and its subsequent amendments, suspended compliance deadlines and authorized extensions in the budget approval process, and setting of millages and special assessment rates by local taxing authorities.

Local taxing authorities have exercised the use of the Executive Order's extension to conduct hearings and approve their respective budgets, millage rates and special assessments for ad valorem and non-ad valorem assessments. These authorized extensions have resulted in delays in the calculation and preparation of the annual tax notices which are normally mailed by the Tax Collector on or before November 1<sup>st</sup>.

Florida Statute 197.162 requires that the maximum 4% early payment discount period be extended 30 days from the mailing of the original tax notice. The 30-day maximum 4% discount period will run from **November 14 through December 13, 2017**, as reflected on the enclosed bill. The December 3% discount will apply from December 14 through December 31, 2017. Thereafter, the normal discounts and delinquency provided under Florida Statute 197.162 will resume (i.e., 2% in January, 1% in February, 0% in March). The last day to pay property taxes and assessments before becoming delinquent is March 31, 2018, with any unpaid taxes and assessments becoming delinquent on April 1, 2018.