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| Tab 1 | SB 4-A by Hutson ; (Identical to H 00003A) Disaster Relief |
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

COMMUNITY AFFAIRS
Senator Calatayud, Chair
Senator Osgood, Vice Chair

MEETING DATE: Monday, December 12, 2022
TIME: 12:00 noon—2:30 p.m.
PLACE: *Toni Jennings Committee Room*, 110 Senate Building

MEMBERS: Senator Calatayud, Chair; Senator Osgood, Vice Chair; Senators Baxley, Berman, Bradley, Brodeur, Gruters, Martin, and Pizzo

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|-----|--|--|----------------------------|
| 1 | SB 4-A Hutson (Identical H 3-A) | Disaster Relief; Authorizing the Department of Environmental Protection to waive or reduce match requirements for certain local governments; authorizing the refund of ad valorem taxes for residential improvements rendered uninhabitable by certain hurricanes; providing for the extension and suspension of payments and discounts of certain taxes and assessments; requiring the Division of Emergency Management and local governments to enter into certain agreements to receive specified funds; providing for the organization and operation of the Florida Emergency Management Assistance Foundation within the division, etc. | Favorable Yeas 7 Nays 0 |
| | | CA 12/12/2022 Favorable FP | |

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 4-A

INTRODUCER: Senator Hutson

SUBJECT: Disaster Relief

DATE: December 9, 2022

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|-----------------------|----------------|-----------|------------------|
| 1. | <u>Hackett/Hunter</u> | <u>Ryon</u> | <u>CA</u> | Favorable |
| 2. | _____ | _____ | <u>FP</u> | _____ |

I. Summary:

SB 4-A provides for a number of disaster relief efforts in the wake of the 2022 hurricane season, in which 2 disastrous hurricanes struck the state of Florida, resulting in widespread destruction of homes, infrastructure, agricultural lands, beaches, and more.

On September 28, 2022, Hurricane Ian made landfall in southwest Florida as a high-end Category 4 storm which brought heavy rainfall, deadly storm surge, and extensive wind damage to Florida. Just two months later, Hurricane Nicole made landfall on Florida's east coast causing residential damage, flooding, and shoreline erosion on coastal communities and exacerbated the impacts of Hurricane Ian.

The bill provides the following provisions to further supplement hurricane relief efforts across the state:

- Extends the due dates for property taxes levied in 2022 for property owners whose property was destroyed or rendered uninhabitable by Hurricanes Ian or Nicole.
- Authorizes property tax refunds for residential properties that were made uninhabitable for at least 30 days by either hurricane for the portion of the year that the residence was unusable.
- Appropriates \$350 million from the General Revenue Fund to the Division of Emergency Management (DEM) to provide the full match requirement for FEMA Public Assistance grants to local governments affected by the two hurricanes.
- Appropriates \$150 million from the General Revenue Fund to the Florida Housing Finance Corporation, of which \$60 million shall be provided to local governments to assist persons with the repair or replacement of housing, relocation costs, housing reentry assistance, and insurance deductibles. \$90 million shall be used to fund the Rental Recovery Loan Program to promote development and rehabilitation of affordable housing in affected areas.
- Appropriates \$251.5 million from the General Revenue Fund to the Department of Environmental Protection (DEP) for:
 - Beach erosion projects (\$100 million)
 - Hurricane Reimbursement Grant Program (\$50 million)

- Hurricane Stormwater and Wastewater Assistance Grant Program (\$100 million)
- DEP administrative costs (\$1.5 million).
- Provides for the creation of a direct-support organization for the DEM to provide assistance, funding, and support to DEM in its disaster response, recovery, and relief efforts for natural emergencies.

The bill takes effect upon becoming a law, except as otherwise provided.

II. Present Situation:

Presidential Disaster and Emergency Declarations

When there is a disaster in the United States, the Governor of an affected state must request an emergency and major disaster declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act.¹ All emergency and disaster declarations are made at the discretion of the President of the United States.² There are two types of disaster declarations, emergency declarations and major disaster declarations.³ Both declarations allow for federal assistance to states and local governments, however they differ in scope, types, and amount of assistance available.⁴

The President can declare an emergency for any occasion where federal assistance is deemed necessary, and emergency declarations provide emergency services from the federal government in such cases. The total amount of assistance from an emergency declaration cannot exceed \$5 million unless reported to Congress.⁵

Following a request from the Governor, the President can declare a major disaster for any natural event, including hurricanes if the President deems that the disaster is of such a severity that it will exhaust resources available from state and local governments.⁶ A major disaster declaration makes a wide range of federal assistance resources available for individuals and states for emergency and permanent work.⁷

Hurricane Ian

On September 28, 2022, Hurricane Ian made landfall in southwest Florida as a high-end Category 4 storm which brought heavy rainfall, deadly storm surge, and extensive wind damage to Florida.⁸ The storm maintained sustained winds of 150 mph as it hit the peninsula, tying it for fifth strongest recorded storm to make landfall in the United States.⁹ The storm's combination of

¹ 2 U.S.C. §§ 5121-5207

² FEMA, *How a Disaster Gets Declared*, available at: <https://www.fema.gov/disaster/how-declared> (last visited Dec. 7, 2022.)

³ *Id.*

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

⁷ *Id.*

⁸ National Environmental Satellite Data and Information Service, *Hurricane Ian's Path of Destruction*, available at: <https://www.nesdis.noaa.gov/news/hurricane-ians-path-of-destruction> (last visited Dec. 2, 2022).

⁹ *Id.*

size, severe winds, heavy rainfall, and extraordinary storm surge caused damage and property loss across Florida, and especially in southwest Florida. After landfall, more than 2.6 million utility customers were without power.¹⁰ Infrastructure in Southwest Florida was significantly impacted including the washing away of many structures on the barrier islands of Fort Myers Beach, Captiva, Sanibel, and Pine Island. The sole bridge to Pine Island, as well as the Sanibel Causeway Bridge, were significantly damaged which cut off access by land to those islands.

According to the National Oceanic and Atmospheric Administration (NOAA), since 1980, five hurricanes have produced \$20+ billion in damage costs in Florida — Andrew (1992), Charley (2004), Wilma (2005), Irma (2017), and Michael (2018). Hurricanes Andrew and Irma produced the highest damage totals in Florida with approximately \$50 billion for each storm. With damage assessments still ongoing, Hurricane Ian's impact is anticipated to reach or exceed this level of total direct costs.¹¹

Days prior to landfall, on September 23, 2022, Governor DeSantis issued Executive Order 22-218,¹² declaring a state of emergency for several counties due to the dangers of Tropical Depression Nine, which would become Hurricane Ian.¹³ Governor DeSantis requested an expedited major disaster declaration on September 28, 2022, and a preliminary damage assessment quickly determined that the event was of the severity and magnitude that substantial federal disaster assistance would be necessary. On September 29, 2022, President Biden made a major disaster declaration for the state of Florida.¹⁴ On November 21, 2022, Governor DeSantis issued Executive order 22-268 which renewed the state of emergency for 60 days.¹⁵

Hurricane Nicole

On November 7, 2022, Governor DeSantis issued Executive Order 22-253, declaring a state of emergency for several counties due to the dangers of subtropical storm Nicole which had formed east of the Bahamas.¹⁶ The storm increased its intensity and made landfall as a Category 1 hurricane near Vero Beach on Florida's east coast bringing beach erosion, heavy rainfall, and coastal and river flooding, but decreased to a tropical storm for the majority of the time it impacted Florida.¹⁷ The impacts of Hurricane Nicole on coastal communities exacerbated the impacts that Hurricane Ian had on the same areas.

¹⁰ NOAA, *Hurricane Ian Special Summary*, available at:

<https://www.ncei.noaa.gov/access/monitoring/monthly-report/national/202209/supplemental/page-5> (last visited Dec. 7, 2022).

¹¹ *Id.*

¹² State of Florida Executive Order 22-218, available at: <https://www.flgov.com/wp-content/uploads/2022/09/EO-22-218.pdf> (last visited Dec. 2, 2022).

¹³ *Id.*

¹⁴ FEMA, *Declaration of Major Disaster for Hurricane Ian* (DR-4673-FL), available at: [DR-4673-FL EHP Public Notice 001 | FEMA.gov](https://www.fema.gov/DR-4673-FL-EHP-Public-Notice-001) (last visited December 7, 2022).

¹⁵ State of Florida Executive Order 22-218, available at: <https://www.flgov.com/wp-content/uploads/2022/11/EO-22-268.pdf> (last visited Dec. 2, 2022).

¹⁶ *Id.*

¹⁷ Executive Office of the Governor, *Florida Responds to Impacts from Tropical Storm Nicole*, available at: <https://www.flgov.com/2022/11/10/florida-responds-to-impacts-from-tropical-storm-nicole/> (last visited Dec. 7, 2022).

Nicole caused significant damage to infrastructure and buildings along the east coast due to storm surge, as well as beach erosion. Portions of scenic Highway A1A required emergency repair caused by the erosion eating away at the highway's shoulder.¹⁸ Homes and other residences were washed away by the ocean due to sand erosion and storm surge.¹⁹ Nicole also caused inland flooding from heavy rainfall causing rivers to jump their banks.²⁰

On November 8, 2022, President Biden made a declaration of emergency for Hurricane Nicole for Florida,²¹ making the state eligible for a subset of emergency federal disaster assistance. On December 2, 2022, Governor DeSantis requested President Biden issue a major disaster declaration for Florida as a result of Hurricane Nicole and authorize additional federal disaster assistance.²²

FEMA Public Assistance Grant Program

FEMA's Public Assistance (PA) Grant Program provides funding to states, tribes, local governments and certain types of private non-profit organizations to assist them in responding to and recovering from presidentially-declared major disasters or emergencies. PA is intended to supplement state and local resources when an incident exceeds their ability to respond and recover. PA is only available after the President declares an emergency or major disaster upon request by the governor of the affected state. Preliminary damage assessments by FEMA, in collaboration with state, local, and tribal governments, are used to determine if the estimated cost of assistance exceeds certain thresholds and whether PA should be authorized. In Florida, once PA is authorized, the Florida Division of Emergency Management (DEM) becomes the primary PA grant recipient. State, tribal, and local governments, as well as eligible non-profit entities, may then apply for funding as "applicants." Applicants must submit a request for grant funds to the DEM, which evaluates eligibility for PA with FEMA.²³

PA funds are categorized broadly as either "emergency work" or "permanent work." Within those two broad categories are separate sub-categories, as provided in the chart below.²⁴ Emergency work²⁵ (Categories A and B) may be authorized under an emergency or major disaster declaration. It includes efforts undertaken to save lives and protect property and public health and safety, or to lessen or avert an immediate threat of additional damage. Permanent

¹⁸ *Id.*

¹⁹ CNN, *Beachfront homes in small Florida community washed away by Hurricane Nicole*, available at: <https://www.cnn.com/2022/11/12/us/volusia-county-homes-hurricane-nicole> (last visited Dec. 7, 2022).

²⁰ Click Orlando, *Nicole causes Halifax River to jump banks, flood portions of Port Orange*, available at: <https://www.clickorlando.com/news/local/2022/11/10/hurricane-nicole-causes-halifax-river-to-jump-banks-flooding-portions-of-port-orange/> (last visited Dec. 7, 2022).

²¹ FEMA, *Declaration of Emergency for Tropical Storm Nicole (3587-EM-FL)*, FEMA, available at: <https://www.fema.gov/disaster-federal-register-notice/3587-em-fl-initial-notice> (last visited Dec. 2, 2022).

²² Executive Office of the Governor, *Request for a Major Disaster Declaration (Hurricane Nicole)*, Dec. 2, 2022, on file with Committee on Community Affairs.

²³ Congressional Research Service, *A Brief Overview of FEMA's Public Assistance Program*, available at: <https://crsreports.congress.gov/product/pdf/IF/IF11529> (last visited Dec. 7, 2022).

²⁴ *Id.*

²⁵ The performance period for emergency work is normally within 6 months after the presidential declaration, unless extended.

work²⁶ (Categories C–G) may only be authorized under a major disaster declaration. It includes efforts to repair, restore, reconstruct, or replace disaster-damaged public and eligible private nonprofit facilities.²⁷

| <u>Emergency Work</u> (Emergency and Major Disaster Declaration) | <u>Permanent Work</u> (Major Disaster Declaration only) |
|---|---|
| <ul style="list-style-type: none"> • Category A: Debris removal²⁸ • Category B: Emergency protective measures²⁹ | <ul style="list-style-type: none"> • Category C: Roads and bridges • Category D: Water control facilities • Category E: Public buildings/equipment • Category F: Public utilities • Category G: Parks & rec/other facilities |

PA Cost-sharing

PA funding is subject to a cost-share, of which the federal share may not be less than 75 percent of the eligible costs.³⁰ The federal cost share may be increased beyond 75 percent in limited circumstances, and for limited periods of time, if warranted.³¹

Florida Statutes provides that in cases where the state accepts federal assistance under the PA Program, and such assistance requires matching funds, the state will provide the full match requirement for state agencies and one-half of the required match for local governments.³² However, eligible private non-profits are responsible for the entire required match.

In cases of hardship, local governments can apply to the Executive Office of the Governor for a partial or complete waiver of the required match amount if the local government applies within the first 18 months a disaster is declared.³³

PA for Hurricanes Ian and Nicole

Hurricane Ian

Hurricane Ian-impacted counties are currently eligible for PA, including both emergency and permanent work categories.³⁴ The federal government agreed to fund 100 percent of eligible costs for PA emergency work (debris removal and emergency protective measures) through

²⁶ The performance period for permanent work is normally within 18 months after the presidential declaration, unless extended.

²⁷ FEMA, *Public Assistance Program and Policy Guide*, Version 4, p. 140, available at: https://www.fema.gov/sites/default/files/documents/fema_pappg-v4-updated-links_policy_6-1-2020.pdf (last visited Dec. 7, 2022).

²⁸ Applicants may receive direct assistance or reimbursement for the costs of removing debris and wreckage from public and private property.

²⁹ Applicants may receive direct assistance and reimbursement for work undertaken to save lives and protect property (e.g., search and rescue, emergency transportation, and distribution of food and first aid).

³⁰ *Supra* note 27 at p. 25.

³¹ *Id.*

³² Section 252.37(5)(a), F.S.

³³ Section 252.37(5)(b), F.S.

³⁴ See FEMA, *Florida Hurricane Ian, Designated Areas: Disaster 4673*, available at: <https://www.fema.gov/disaster/4673/designated-areas> (last visited Dec. 7, 2022).

December 7, 2022.³⁵ The federal cost-share for emergency work is now 75 percent, consistent with the other PA categories for Hurricane Ian.

| Hurricane Ian PA Eligibility (as of Dec. 8, 2022) | |
|---|---------------------------|
| Emergency Work | |
| • Category A: Debris removal | 28 counties ³⁶ |
| • Category B: Emergency protective measures | 67 counties |
| Permanent Work | |
| • Category C: Roads and bridges • Category D: Water control facilities • Category E: Public buildings/equipment • Category F: Public utilities • Category G: Parks & rec/other facilities | 28 counties ³⁷ |

Hurricane Nicole

Hurricane Nicole-impacted counties are currently eligible for PA, emergency protective measures (Category B) only.³⁸ The federal cost-share for this assistance is 75 percent. If Governor DeSantis’ request for a major disaster declaration for Hurricane Nicole is approved, additional PA categories will likely be authorized.

| Hurricane Nicole PA Eligibility (as of Dec. 8, 2022) | |
|---|--|
| Emergency Work | |
| • Category A: Debris removal | 0 |
| • Category B: Emergency protective measures | 61 counties ³⁹ |
| Permanent Work | |
| • Category C: Roads and bridges • Category D: Water control facilities • Category E: Public buildings/equipment • Category F: Public utilities • Category G: Parks & rec/other facilities | Not eligible under emergency declaration |

³⁵ The White House, *President Joseph R. Biden Amends Florida Disaster Declaration*, Nov. 28, 2022, available at: <https://www.whitehouse.gov/briefing-room/statements-releases/2022/11/28/president-joseph-r-biden-jr-amends-florida-disaster-declaration-2/> (last visited Dec. 7, 2022).

³⁶ The 28 eligible counties are: Brevard, Charlotte, Collier, DeSoto, Duval, Flagler, Glades, Hardee, Hendry, Highlands, Hillsborough, Indian River, Lake, Lee, Manatee, Martin, Monroe, Okeechobee, Orange, Osceola, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, Sumter, and Volusia.

³⁷ *Id.*

³⁸ See FEMA, *Florida Tropical Storm Nicole, Designated Areas: Disaster 3587*, available at: <https://www.fema.gov/disaster/3587/designated-areas> (last visited Dec. 7, 2022).

³⁹ The six counties that are not eligible are: Escambia, Santa Rosa, Okaloosa, Walton, Bay, and Monroe.

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.⁴⁰ The property appraiser annually determines the assessed or “just value”⁴¹ of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”⁴² Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes⁴³ and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁴⁴

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁴⁵ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes; land used for conservation purposes; historic properties when authorized by the county or municipality; and certain working waterfront property.⁴⁶

The Value Adjustment Board Process

Each county has a Value Adjustment Board (VAB), comprised of two members of the governing body of the county, one member of the school board, and two citizen members appointed by the governing body of the county.⁴⁷ The county clerk acts as the clerk of the VAB.⁴⁸ A property owner may initiate an assessment valuation challenge by filing a petition with the clerk of the VAB within 25 days after the mailing of the TRIM notice.⁴⁹

⁴⁰ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

⁴¹ Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

⁴² *See* s. 192.001(2) and (16), F.S.

⁴³ FLA. CONST. art. VII, s. 1(a).

⁴⁴ *See* FLA. CONST. art. VII, s. 4.

⁴⁵ Section 193.011(2), F.S.

⁴⁶ FLA. CONST. art. VII, s. 4.

⁴⁷ Section 194.015, F.S.

⁴⁸ *Id.*

⁴⁹ Section 194.011(3)(d), F.S. With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser.

The clerk of the VAB will schedule the petition for a hearing, during which a special magistrate will hear testimony and make a recommendation to the VAB on how the petition should be resolved.⁵⁰ The VAB renders a written decision within 20 calendar days after the last day the VAB is in session.⁵¹ The decision of the VAB must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser.⁵² The clerk of the VAB, upon issuance of a decision, must notify each taxpayer and the property appraiser of the decision of the VAB.⁵³

The VAB must meet between 30 and 60 days after receiving a notice of objection to an assessment, but not before approval of all or any part of the assessment rolls by the Department of Revenue.⁵⁴ The VAB may, however, meet before Department approval, but not earlier than July 1, to hear certain appeals, such as those related to tax refunds for housing rendered uninhabitable under s. 197.319, F.S.⁵⁵

Ad Valorem Tax Due Dates and Discounts

Taxes are, under normal circumstances, due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector, and delinquent on April 1 following the year in which they are assessed.⁵⁶ Taxes are subject to discount payment periods, which provide discounts at the rate of:

- 4 percent in the month of November;
- 3 percent in the month of December;
- 2 percent in the following month of January; and
- 1 percent in the following month of February.⁵⁷

These dates are adjusted for changes to the date taxes are due and payable, as well as under circumstances including a corrected tax notice being issued.

Taxes are payable as prepayment through four payments based on estimated levies.⁵⁸ A prepayment plan requires payments on July 31, September 30, and December 31 the year in which taxes are assessed, and a final payment by the following March 31. Additionally, a property owner who petitions before the value adjustment board to challenge the assessed value of their property must nonetheless pay all non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes prior to delinquency.⁵⁹

⁵⁰ Section 194.035, F.S.

⁵¹ Section 194.034(2), F.S.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ Section 194.032(1)(a), F.S.

⁵⁵ Section 194.032(1)(b), F.S.

⁵⁶ Section 197.333, F.S.

⁵⁷ Section 197.162, F.S.

⁵⁸ Section 197.222, F.S.

⁵⁹ Section 194.014, F.S.

Executive Order 22-242 Extending Due Dates

On October 20, 2022, Governor DeSantis, by executive order, delayed due dates of property taxes for property owners whose property was completely destroyed or otherwise rendered uninhabitable by Hurricane Ian by 60 days.⁶⁰ The affected ad valorem taxes and non-ad valorem assessments levied in 2022 are due and payable on January 1, 2023. Those assessments will become delinquent on June 1, 2023, and all dates or time periods, and associated provisions related to the collection or administration of delinquent taxes and non-ad valorem assessments, are extended based on the June 1, 2023 delinquency date.

The order also provided new tax discount periods for those property owners at the rate of:

- 4 percent in the months of November 2022, December 2022, and January 2023;
- 3 percent in the month of February 2023;
- 2 percent in the month of March 2023; and
- 1 percent in the month of April 2023.

The order further provided that such property owners who prepay estimated taxes by installment pursuant to s. 197.222, F.S., have such payments suspended and extended for 60 days, and any such property owners whose property is subject to partial payment pending value adjustment board action under s. 194.014, F.S., have such payments suspended and tolled for the duration of the order, 60 days from October 20, 2022.

Tax Abatement for Natural Disasters

The Legislature has provided tax relief for property damaged by natural disasters on at least five occasions.⁶¹ In 1988, the Legislature provided an abatement of taxes for properties damaged by windstorms or tornadoes.⁶² To receive the abatement, the property owner was required to file an application with the property appraiser by March 1 of the year following the year in which the windstorm or tornado occurred.⁶³ After making a determination on the validity of the application, the property appraiser was directed to issue an official statement to the tax collector containing the number of months the property was uninhabitable due to the damage or destruction, the value of the property prior to the damage or destruction, the total taxes due on the property as reduced by the number of months the property was uninhabitable, and the amount of the reduction in taxes.⁶⁴

Upon receipt of the official statement, the tax collector reduced the amount of taxes due on the property on the tax collection roll and informed the board of county commissioners and the Department of Revenue (DOR) of the total reduction in taxes for all property in the county receiving the abatement.⁶⁵ The law was applied retroactively to January 1, 1988, and included a repeal effective July 1, 1989.⁶⁶ The language was removed from statute in 1992.⁶⁷

⁶⁰ State of Florida Executive Order 22-242 (on file with Community Affairs Committee).

⁶¹ Chapters 88-101, 98-185, 2004-474, 2007-106, and 2018-118, Laws of Fla.

⁶² Section 196.295(3), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁶³ Section 196.295(3)(a), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁶⁴ Section 196.295(3)(d), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁶⁵ Section 196.295(3)(e)-(f), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁶⁶ Section 196.295(3)(h), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁶⁷ Chapter 92-173, s. 8, Laws of Fla.

Most recently, the Legislature applied a similar process to abate taxes for homestead parcels damaged or destroyed by Hurricanes Hermine and Matthew in 2016 or Hurricane Irma in 2017. If the residential improvement was rendered uninhabitable for at least 30 days due to such a hurricane, taxes initially levied in 2019 could be abated.⁶⁸ The Legislature was required to appropriate funds to fiscally constrained counties to offset the reduction in ad valorem tax revenue resulting from the abatement.⁶⁹

Refund for Residential Improvements Rendered Uninhabitable by Catastrophic Events

In 2022 the Legislature created s. 197.319, F.S., to provide for the prorated refund of property taxes on residential properties rendered uninhabitable by a catastrophic event. The law defines “catastrophic event” as a calamity or misfortune not caused, either directly or indirectly, by the property owner with the intent to destroy the property.⁷⁰

If a residential property is rendered uninhabitable for 30 days or more by a catastrophic event, the property owner may be refunded a portion of their property taxes for the time the property was uninhabitable. To do so, the property owner must file an application for refund with the property appraiser. If the property is restored to an inhabitable condition prior to December 1 of the year in which the catastrophic event occurs, the property owner must file their application for refund no sooner than 30 days after the property is restored. Otherwise, the property owner must file the application no later than March 1 of the year immediately following the catastrophic event.⁷¹ If the property owner fails to file the application by the March 1 deadline due to particular extenuating circumstances, they may file an application for refund and may file a petition to the value adjustment board requesting that the refund be granted.

Along with the application, the property appraiser may request supporting documentation to be submitted, including, but not limited to, utility bills, insurance information, contractors’ statements, building permit applications, or building inspection certificates of occupancy for purposes of determining conditions of uninhabitability and subsequent habitability following any repairs.⁷² After receiving the application, the property appraiser must then investigate the statements contained in the application to determine if the property owner is entitled to a refund of taxes. The applicant may file a petition to the value adjustment board if the property appraiser determines that they are not entitled to a refund.⁷³ If the property appraiser finds that the applicant is entitled to a refund, they must then provide an official written statement to the tax collector within 30 days of making such determination, but no later than April 1 of the year following the date of the catastrophic event providing the following:

- The just value of the property on January 1 of the year in which the catastrophic event occurred
- The number of days the property was uninhabitable
- The postcatastrophic event just value, as determined by the property appraiser

⁶⁸ Chapter 2018-118, s. 17, Laws of Fla. enacting s. 197.318, F.S.

⁶⁹ Section 218.135, F.S., (2018) (Repealed 2019).

⁷⁰ Section 197.319(1)(a), F.S.

⁷¹ Section 197.319(2)(a), F.S.

⁷² *Id.*

⁷³ Section 197.319(d), F.S.

- The percent change in value applicable to the parcel.⁷⁴

Upon receipt of this information, the tax collector will then calculate the damage differential pursuant to this section and process a refund equal to the applicable catastrophic event refund.⁷⁵ By September 1 of each year, the tax collector is required to notify DOR of the total reduction in taxes for all properties that qualified for a refund, and the governing board of each affected local government of the reduction in their taxes as a result of refunds.⁷⁶

The law does not change current law requirements for the payment of property taxes. The relief created by the provision is available to property owners solely as a refund of taxes paid.

This law is effective January 1, 2023, and will first apply to the 2023 tax rolls.

Hurricane Recovery Programs for Housing

Following the 2004 hurricane season, a statewide Hurricane Housing Work Group was created to recommend how best to leverage funding recommended by the Governor for hurricane housing recovery needs. The work group recommended, and the Legislature subsequently funded, the Hurricane Housing Recovery Program (HHRP) and the Rental Recovery Loan Program (RRLP).⁷⁷ As a result of the work group's recommendation, the 2005 Legislature appropriated \$250 million for housing recovery: \$208 million for the HHRP and another \$42 million for the RRLP.⁷⁸ With those resources, and an additional \$93 million appropriation in 2006 for hurricane rental funding, the Florida Housing Finance Corporation (FHFC) states that it assisted over 10,000 families with the HHRP and created over 1,600 units with the RRLP. After the 2018 hurricane season, the 2018 and 2019 General Appropriations Acts included appropriations for the HHRP of \$85 million and the RRLP of \$50 million over the two years.⁷⁹

Additionally, related to recovery from emergencies, s. 420.9073(5), F.S., authorizes FHFC to withhold up to \$5 million of the total amount distributed each fiscal year from the Local Government Housing Trust Fund to provide additional funding to counties and eligible municipalities where a state of emergency has been declared by the Governor. Most recently, related to Hurricane Ian, the FHFC is awarding the \$5 million set aside to local SHIP offices in areas hardest hit by Hurricane Ian to assist residents in Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota counties to pay home insurance deductibles.⁸⁰

⁷⁴ Section 197.319(2)(e), F.S.

⁷⁵ Section 197.319(3), F.S.

⁷⁶ Section 197.319(5), F.S.

⁷⁷ See FHFC, *2006 Annual Report*, p. 40 and 42, available at https://www.floridahousing.org/docs/default-source/data-docs-and-reports/annual-reports/2006AR_SpreadsPDFweb.pdf (last visited Dec. 9, 2022).

⁷⁸ Chapter 2006-69, Laws of Fla.

⁷⁹ Chapters 2019-115, s. 2316A, and 2020-111, s. 2282A, Laws of Fla. An additional \$10 million was appropriated for first-time homebuyer and down payment assistance in the impacted areas.

⁸⁰ FHFC, *Disaster Relief Resources and Information*, available at <https://www.floridahousing.org/programs/special-programs/ship---state-housing-initiatives-partnership-program/disaster-relief> (last visited Dec. 9, 2022).

Hurricane Housing Recovery Program

The Hurricane Housing Recovery Program was created as a local housing recovery program and modeled after the existing State Housing Incentive Program (SHIP) aimed at assisting homeowners with post-hurricane recovery efforts. The HHRP funds were distributed to local governments using a need-based formula to allow local communities to evaluate and address needs as appropriate. The program required that local governments submit a strategy outlining proposed recovery actions, income levels, and number of units to be served.

Rental Recovery Loan Program

The Rental Recovery Loan Program was created to provide affordable rental units needed to promote the housing recovery needs of local communities. Modeled in part after the State Apartment Incentive Loan (SAIL) Program, the RRLP program allowed the state to leverage existing federal rental financing programs to provide units that served a range of incomes, including extremely low income households, throughout the areas impacted by the hurricanes.

Beach Funding

Funding for Florida's critically eroded beaches is managed by the Beach Management Funding Assistance Program. The program provides grants to local governments (up to 75% of project costs) for beach and inlet management projects to restore and nourish the state's most severely eroded beaches.⁸¹ These projects protect upland structures and infrastructure, provide critical habitat for threatened and endangered species, provide recreational opportunities, and support local economies through tourism.⁸²

The Department of Environmental Protection (DEP) accepts funding requests on an annual basis from local governments and municipalities for beach and inlet management projects.⁸³ To be eligible for funding, projects must be accessible to the public, located on the Gulf of Mexico, Atlantic Ocean or Straits of Florida, be designated by DEP as a critically eroded beach, and be consistent with the state's Strategic Beach Management Plan.⁸⁴

The funds are cost-shared with local governments on local and federally authorized projects, with each level of government contributing about one-third of the cost of the entire program.⁸⁵ This funding has resulted in the restoration and subsequent maintenance of more than 253.1 miles, or 60%, of the state's 422.7 miles of critically eroded beaches.⁸⁶

In FY 2022-2023, DEP received a new appropriation of \$50 million for distribution to beach and inlet management projects, including projects on the annual ranked lists, storm repair projects,

⁸¹ Section 161.101(1), F.S.

⁸² DEP, *Beaches Funding Program*, available at <https://floridadep.gov/rcp/beaches-funding-program> (last visited Dec. 7, 2022).

⁸³ Fla. Admin. Code R. 62B-36.005.

⁸⁴ Fla. Admin. Code Chapter 62B-36. See also DEP, *Beaches Funding Program*, available at: <https://floridadep.gov/rcp/beaches-funding-program> (last visited Dec. 7, 2022).

⁸⁵ DEP, *Beaches Funding Program*, available at: <https://floridadep.gov/rcp/beaches-funding-program> (last visited Dec. 7, 2022).

⁸⁶ *Id.*

and projects on lands managed by the state.⁸⁷ The previous year (FY 2021-2022), DEP received \$100 million for beach and inlet projects.⁸⁸ The appropriation included a provision allowing DEP to waive or reduce the match requirements for beaches impacted by hurricanes or other storm events within communities with a per capita annual income that is less than the state's per capita annual income.⁸⁹ This provision expired July 1, 2022.⁹⁰

Direct-Service Organizations

Direct-support organizations (DSOs) are statutorily created private entities that are generally required to be non-profit corporations and are authorized to carry out specific tasks in support of public entities or public causes. The functions and purpose of a DSO are prescribed by its enacting statute and also, for most, by a written contract with the agency the DSO was created to support. Section 20.058(5), F.S., provides that laws creating or authorizing a DSO repeal on October 1 of the fifth year after enactment, unless reviewed and saved from repeal by the Legislature.

Reporting Requirements

In 2014, the Legislature created s. 20.058, F.S., establishing a comprehensive set of transparency and reporting requirements for DSOs.⁹¹ Specifically, the law requires each DSO to annually submit, by August 1, the following information to the agency it supports:⁹²

- The DSO's name, mailing address, telephone number, and website address;
- The statutory authority or executive order that created the DSO;
- A brief description of the mission and results obtained by the DSO;
- A brief description of the DSO's plans for the next three fiscal years;
- A copy of the DSO's code of ethics; and
- A copy of the DSO's most recent Internal Revenue Service (IRS) Form 990.⁹³

Additionally, the information submitted annually by a DSO must be available on the respective agency's website along with a link to the DSO's website, if one exists,⁹⁴ and the agency must report the above required information to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Office of Program Policy Analysis and Government Accountability along with the agency's recommendation to continue, terminate, or modify the agency's association with the DSO.⁹⁵

⁸⁷ Chapter 2022-156, s. 1778, Laws of Fla.

⁸⁸ Chapter 2021-36, s. 1647, Laws of Fla. *See also* DEP, *Fiscal Year 2021/2022 Financial Summary and Accountability Report* at 3, available at: https://floridadep.gov/sites/default/files/FY21-22_Financial_Summary_Accountability_Report_0.pdf (last visited Dec. 7, 2022).

⁸⁹ Section 161.101(22), F.S.

⁹⁰ *Id.*

⁹¹ Chapter 2014-96, Laws of Fla.

⁹² Section 20.058(1), F.S.

⁹³ The IRS Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from federal income tax under 26 U.S.C. 501.

⁹⁴ Section 20.058(2), F.S. Further, s. 20.058(4), F.S., requires that any contract between an agency and a DSO must be contingent upon the DSO submitting the required information to the agency and posting the information on the agency's website. If a DSO fails to submit the required information to the agency for two consecutive years, the agency head must terminate its contract with the DSO.

⁹⁵ Section 20.058(3), F.S.

Transparency

Section 215.981(1), F.S., generally requires a DSO created or authorized pursuant to law with annual expenditures in excess of \$100,000 to provide for an annual financial audit of its accounts and records.⁹⁶ The audit must be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General and the state agency that created, approved, or administers the DSO. The audit report must be submitted within nine months after the end of the fiscal year to the Auditor General and to the state agency the DSO supports. Additionally, the Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements of a DSO's accounts and records.⁹⁷

Section 20.05(4), F.S., provides that any contract between an agency and a DSO must be contingent upon the DSO submitting and posting information pursuant to s. 20.058(1) and (2), F.S. The contract must also include a provision for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed, the contract is terminated, or the organization is dissolved. If an organization fails to submit the required information for two consecutive years, the agency head shall terminate any contract between the agency and the organization.

Ethics Code

Section 112.3251, F.S., requires a DSO created or authorized pursuant to law to adopt its own ethics code. The ethics code must contain the specified standards of conduct and disclosures provided in ss. 112.313 and 112.3143(2), F.S.⁹⁸ A DSO may adopt additional or more stringent standards of conduct and disclosure requirements and must conspicuously post its code of ethics on its website.⁹⁹

III. Effect of Proposed Changes:

Property Tax

Section 2 amends s. 194.032, F.S., to provide that the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue (DOR), but no earlier than July 1, to hear appeals pertaining to a property appraiser's denial of the refund provided by s. 197.3181, F.S., created by section 3 of this bill.

Section 3 creates s. 197.3181, F.S., to provide for a prorated refund of ad valorem taxes for residential improvements rendered uninhabitable by Hurricanes Ian or Nicole. This section operates similarly to current law s. 197.319, F.S., discussed above, but applies only to those properties rendered uninhabitable due to Hurricane Ian or Hurricane Nicole.

⁹⁶ Section 215.981(2), F.S.

⁹⁷ Section 11.45(3)(d), F.S.

⁹⁸ Some of the standards of conduct and disclosures in ss. 112.313 and 112.3143(2), F.S., include misuse of public position, solicitation or acceptance of gifts, unauthorized compensation, and voting conflicts.

⁹⁹ Section 112.3251, F.S.

Under the section, if a residential improvement is rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole, taxes originally levied and paid for in 2022 may be refunded pro rata based on a “damage differential” calculation. This is calculated by finding the percent change in value from the property’s January 1 value to that value minus that of the residential improvement rendered uninhabitable, then multiplying that percentage by the percentage of the year the improvement was rendered uninhabitable.

The section additionally allows applications for refunds to be filed electronically, no later than April 1, 2023, on a form prescribed by the DOR and furnished by the property appraiser. An applicant must identify the parcel containing the residential improvement rendered uninhabitable, as well as the number of days the improvement was uninhabitable during 2022. This application must be accompanied by supporting documentation and verified under oath. Failure to file such an application by April 1, 2023, waives a property owner’s claim for a refund of taxes under this section.

Upon review, no later than June 1, 2023, the property appraiser must either notify the applicant of ineligibility or notify both the applicant and tax collector if the applicant is eligible for a refund. Applicants found ineligible may file a petition with the value adjustment board requesting that such a refund be granted. Refunds are to be processed by the tax collector upon timely payment of 2022 property taxes by the property owner, or immediately if such taxes have already been paid.

By September 1, 2023, the tax collector is required to notify DOR of the total reduction in taxes for all properties that qualified for a refund, and the governing board of each affected local government of the reduction in their taxes as a result of refunds.

The section applies retroactively to January 1, 2022, and expires January 1, 2024.

Section 4 creates s. 197.3182, F.S., to provide that, notwithstanding 197.333, F.S., for property owners whose property was completely destroyed or otherwise rendered uninhabitable by Hurricanes Ian or Nicole, all ad valorem taxes and non-ad valorem assessments levied in 2022 are due and payable on January 1, 2023. Those assessments will become delinquent on June 1, 2023, and all dates or time periods, and associated provisions related to the collection or administration of delinquent taxes and non-ad valorem assessments, are extended based on the statutory June 1, 2023 delinquency date.

The bill also provides new tax discount periods for those property owners at the rate of:

- 4 percent in the months of November 2022, December 2022, and January 2023;
- 3 percent in the month of February 2023;
- 2 percent in the month of March 2023; and
- 1 percent in the month of April 2023.

The bill further provides that such property owners who prepay estimated taxes by installment pursuant to s. 197.222, F.S., have such payments suspended and extended for 60 days, and any such property owners whose property is subject to partial payment pending value adjustment

board action under s. 194.014, F.S., have such payments suspended and tolled from October 20, 2022, through December 19, 2022.

This section acts as a codification of Executive Order 22-242 and extension thereof to include properties affected by Hurricane Nicole. The section applies retroactively to January 1, 2022, and expires January 1, 2024.

Section 7 provides that the DOR may adopt emergency rules pursuant to s. 120.54(4), F.S., to administer the provisions of the bill. Such emergency rules are effective for 6 months after adoption, subject to renewal pending adoption of permanent rules. The provision expires July 1, 2024.

FEMA Public Assistance

Section 5 amends s. 252.37, F.S., to provide that subject to appropriation, the Legislature intends to provide the entire match requirement for FEMA Public Assistance to local governments within counties designated under disaster declarations for Hurricanes Ian and Nicole on a first-come, first-served basis. To qualify, local governments must enter into agreements with the division to have their match requirements waived and must agree to use an equal amount of funds toward further disaster recovery or mitigation.

The Division of Emergency Management (DEM) must report quarterly to the Executive Office of the Governor and the chair of each legislative appropriations committee on the amount of match requirement waived, agreements entered into with local governments, and the amount of remaining funds available.

This provision expires June 30, 2027.

Section 8 appropriates \$350 million of non-recurring funds from the General Revenue Fund to the DEM to provide the federal match requirement for FEMA Public Assistance grants for local governments, as provided in section 5 of the bill. The balance of this appropriation which is not disbursed by June 30, 2023, may be carried forward for up to 5 years after the effective date of the bill.

DEM Direct-support Organization

Section 6 creates s. 252.70, F.S., which establishes the “Florida Emergency Management Assistance Foundation” (“foundation”), a DSO of the Division of Emergency Management (DEM). The foundation is charged with providing assistance, funding, and support to DEM in its disaster response, recovery, and relief efforts for natural emergencies. The foundation is organized as a Florida not-for-profit corporation recognized as such under s. 501(c)(3) of the Internal Revenue Code.

The foundation exists exclusively to obtain funds; request and receive grants, gifts, supplies, and bequests of moneys; acquire, receive, hold, invest, and administer in its own name securities, funds, or property; and make expenditures to or for the direct or indirect benefit of the division,

political subdivisions of this state, and individuals adversely impacted by a natural emergency occurring within this state.

The foundation is governed by a board of directors of five Florida citizen members appointed by the director of DEM for up to two terms of 3 years. A majority of members must be knowledgeable about emergency management activities and programs, and geographic representation must be considered in their selection. A member of the board may be removed by the director at the recommendation of the board for cause and such vacancy filled for the unserved portion of the term. Board members serve without compensation, save reimbursement for per diem and travel expenses from funds managed by the foundation.

The foundation must operate pursuant to a contract with DEM providing for:

- Approval of the articles of incorporation and bylaws of the foundation by the director of DEM;
- Certification of compliance with contract terms and goals of the state and DEM;
- Reversion of funds and property held by the foundation to DEM if:
 - The foundation is no longer approved by DEM,
 - The foundations fails to maintain federal tax-exempt status, or
 - The foundation ceases to exist;
- Reversion of funds and property to the state if DEM ceases to exist;
- Disclosure of the distinction between DEM and the Foundation to donors and recipients of goods, to include disclosure in promotional and fundraising material;
- Approval by the board of directors of an annual operating budget; and
- Adoption of an ethics code as required by statute.

DEM may permit the use of its property, facilities, and personal services by the foundation through the founding contract setting forth requirements and conditions thereto. This permission requires that the foundation provide equal employment opportunities to all persons regardless of race, color, national origin, gender, age, or religion.

The foundation's fiscal year begins July 1 and ends on the following June 30. By August 1 of each year the foundation must submit to DEM federal non-profit recognition forms. The foundation must also annually submit to DEM a budget and report of contributions by September 30, and comply with statutory annual independent audit requirements.

The section, and therefore the foundation, is repealed December 31, 2024, unless reviewed and saved from repeal by the Legislature.

Affordable Housing

Section 9 appropriates \$150 million in nonrecurring funds from the General Revenue Fund to the Florida Housing Finance Corporation (FHFC). Of these funds:

- \$60 million must be used to fund the Hurricane Housing Recovery Program for eligible counties and municipalities based on FEMA damage assessment data from Hurricanes Ian and Nicole. The funds must be used for hurricane recovery purposes including, but not limited to, repair and replacement of housing; repair, replacement, and relocation assistance for manufactured homes; acquisition of building materials for home repair and construction;

and housing reentry assistance. Up to \$25 million of this amount may be used to provide assistance to homeowners to pay insurance deductibles.

- \$90 million must be used to fund the Rental Recovery Loan Program for eligible counties and municipalities based on FEMA damage assessment data from Hurricanes Ian and Nicole.

FHFC must coordinate with the DEM and the Department of Economic Opportunity to prevent duplication of benefits related to other state or federal programs for recipients of this funding.

Beach Restoration

Section 1 amends s. 161.101, F.S., to provide that, for the following counties, the DEP may waive or reduce the match requirements for local governments for local participation in beach management and erosion control projects: Brevard, Broward, Charlotte, Collier, Duval, Flagler, Indian River, Lee, Manatee, Martin, Nassau, Palm Beach, Saint Johns, Saint Lucie, Sarasota, and Volusia. This subsection expires July 1, 2023.

Section 10 establishes the Hurricane Restoration Reimbursement Grant Program within DEP for the purpose of providing financial assistance to mitigate coastal beach erosion for homeowners whose property was significantly impacted by Hurricanes Ian or Nicole. Through the program DEP will provide grants to eligible recipients in Brevard, Broward, Charlotte, Collier, Duval, Flagler, Indian River, Lee, Manatee, Martin, Nassau, Palm Beach, Saint Johns, Saint Lucie, Sarasota, and Volusia Counties.

Projects eligible for grants include sand replacement and temporary or permanent coastal armoring construction.¹⁰⁰ Properties eligible for financial assistance are: single-family, site-built, residential, homestead property; residential condominiums; and cooperatives. Grant funding may only be used to reimburse property owners for construction costs:

- Related to sand placement or temporary or permanent coastal armoring, rather than repair of residential structures;
- Incurred as a result of preparation for or damage sustained from Hurricanes Ian or Nicole;
- Incurred after September 23, 2022; and
- Permitted, exempt from permitting requirements, or otherwise authorized by law.

The DEP must cost-share with \$1 provided by the property owner and \$1 provided by the state for a maximum of \$150,000 in state funding toward the actual cost of the eligible project. Grants will be awarded on a first come, first served basis based on the receipt of a complete application until funding is exhausted. However, the DEP must prioritize applicants are low-income or moderate-income persons, as defined in s. 420.0004.

Each application must be submitted beginning February 1, 2023, and include evidence that the project meets the criteria set out above. If DEP determines that an application meets the

¹⁰⁰ Coastal “armoring” is the practice of using physical structures to protect shorelines from coastal erosion. Property owners use coastal armoring to stabilize coastal land and protect infrastructure along the coast by building shoreline structures to hold back the sea and prevent sediment loss. These structures include seawalls, breakwaters, and riprap. “What Is Shoreline Armoring?,” National Ocean Service, NOAA, available at <https://oceanservice.noaa.gov/facts/shoreline-armoring.html> (last visited Dec. 9, 2022).

requirements, a cost-share grant agreement will be entered into by both parties. In order to receive a reimbursement payment thereafter, property owners must submit the issued permit, if applicable, and evidence the project complies with such permit's requirements; paid invoices for eligible project costs; and, where applicable, documentation that the eligible project was completed by a licensed professional or contractor.

DEP must adopt emergency rules for the administration of this section before January 31, 2023, and is granted such authority. Such rules shall remain effective for 6 months after adoption. This section expires July 1, 2023.

Stormwater and Wastewater Systems

Section 11 establishes the Hurricane Stormwater and Wastewater Assistance Grant Program for the purpose of providing financial assistance to local governments in Brevard, Broward, Charlotte, Collier, Duval, Flagler, Indian River, Lee, Manatee, Martin, Nassau, Palm Beach, Saint Johns, Saint Lucie, Sarasota, and Volusia Counties and impacted by Hurricanes Ian or Nicole. The program, administered by DEP, will provide grants to counties, municipalities, and special taxing districts that operate a stormwater or wastewater management system.

DEP must adopt emergency rules prescribing the procedure for applications no later than January 31, 2023, and must have information pertaining to the application process available on its website by February 1, 2023. Grant applications must be submitted by eligible parties on or before March 31, 2023, and must provide proof that the applicant's stormwater or wastewater systems sustained damage as a result of Hurricanes Ian or Nicole, and that such damage poses an immediate threat to the public health or the environment if not immediately addressed. Grants may not exceed \$10 million per project, and must be awarded by May 1, 2023.

This section expires July 1, 2023.

DEP Appropriations

Section 12 appropriates \$251.5 million in nonrecurring funds from the General Revenue Fund to DEP as Fixed Capital Outlay for damages related to Hurricanes Ian or Nicole. Of these funds:

- \$100 million is to fund beach erosion projects pursuant to s. 161.101, F.S.;
- \$50 million is to fund the Hurricane Restoration Reimbursement Grant Program;
- \$100 million is to fund the Hurricane Stormwater and Wastewater Assistance Grant Program;
- and
- \$1.5 million is to be used by DEP for administrative costs.

Section 13 provides that this act shall take effect upon becoming a law, except as otherwise provided.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

Article VII, Section 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989.

This bill reduces the authority of cities and counties to raise revenues by requiring the refund of certain ad valorem taxes, and therefore the mandate provision may apply. If the bill does qualify as a mandate, the final passage must be approved by two-thirds of the membership of each house of the Legislature.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference determined that the section of the bill that provides refunds of property tax to residential property owners whose properties became uninhabitable will reduce local property taxes in Fiscal Year 2022-2023 by \$18.3 million. The section of the bill that delays the payment deadlines for property tax payments does not affect revenues.

B. Private Sector Impact:

Property owners whose residential properties were rendered uninhabitable by Hurricanes Ian or Nicole will be refunded a portion of 2022 ad valorem taxes. Additionally, those involved in post-disaster recovery, including housing repair or development and beach erosion control construction, will benefit from state expenditures aimed at aiding those efforts.

C. Government Sector Impact:

Local governments will be required to refund a certain amount of ad valorem tax revenue, which will reduce overall funds available. Additionally, property appraisers and tax collectors in affected counties and the Department of Revenue may incur costs associated with administering provisions of the bill.

The bill appropriates \$1.5 million from the General Revenue Fund to the DEP to administer related portions of the bill.

The bill appropriates, from the General Revenue Fund:

- \$350 million to the DEM for local match grants related to FEMA Public Assistance grants.
- \$150 million to the FHFC for hurricane housing recovery programs.
- \$100 million to the DEP for beach management and erosion control.
- \$50 million to the DEP for grants to homeowners and condo associations to mitigate coastal beach erosion.
- \$100 million to the DEP for grants to local governments for stormwater and wastewater systems repairs.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 161.101, 194.032, 252.37

This bill creates the following sections of the Florida Statutes: 197.3181, 197.3182, 252.71

This bill creates undesignated sections of Florida law.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Hutson

7-00002D-22A

20224A__

1 A bill to be entitled
 2 An act relating to disaster relief; amending s.
 3 161.101, F.S.; authorizing the Department of
 4 Environmental Protection to waive or reduce match
 5 requirements for certain local governments; amending
 6 s. 194.032, F.S.; conforming provisions to changes
 7 made by the act; creating s. 197.3181, F.S.; providing
 8 definitions; authorizing the refund of ad valorem
 9 taxes for residential improvements rendered
 10 uninhabitable by certain hurricanes; providing
 11 procedures and requirements to receive a refund;
 12 requiring property appraisers and tax collectors to
 13 take certain actions; providing construction;
 14 providing retroactive applicability; providing for
 15 expiration; creating s. 197.3182, F.S.; providing for
 16 the extension and suspension of payments and discounts
 17 of certain taxes and assessments; providing for
 18 retroactive operation; providing for expiration;
 19 amending s. 252.37, F.S.; providing legislative
 20 intent; requiring the Division of Emergency Management
 21 and local governments to enter into certain agreements
 22 to receive specified funds; providing requirements for
 23 such agreements; providing for availability of funds;
 24 requiring the division to report progress on a certain
 25 timetable to specified parties; providing for
 26 expiration; creating s. 252.71, F.S.; providing
 27 definitions; providing for the organization and
 28 operation of the Florida Emergency Management
 29 Assistance Foundation within the division; providing

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30 for a board of directors; requiring the foundation to
 31 operate under a written contract with the division;
 32 specifying requirements for such contract; providing
 33 requirements for the governance, organization, and
 34 operations of the foundation; providing for the use of
 35 property, facilities, and personal services of the
 36 division by the foundation; requiring the submission
 37 of annual budgets and reports; requiring an annual
 38 audit; providing for future repeal; authorizing the
 39 Department of Revenue to adopt emergency rules;
 40 providing for the expiration of such authority;
 41 providing appropriations; requiring such
 42 appropriations to be spent in specified ways;
 43 requiring the Florida Housing Finance Corporation to
 44 coordinate with the division and the Department of
 45 Economic Opportunity for a specified purpose; creating
 46 the Hurricane Restoration Reimbursement Grant Program
 47 within the Department of Environmental Protection;
 48 providing purpose and eligibility requirements for
 49 such program; authorizing emergency rulemaking for the
 50 administration of such program; requiring the
 51 department to administer such program; providing
 52 requirements for such administration; providing for
 53 the expiration of such program; specifying that grants
 54 may only be used for reimbursement of specified costs;
 55 requiring cost-sharing; creating the Hurricane
 56 Stormwater and Wastewater Assistance Grant Program
 57 within the Department of Environmental Protection;
 58 providing purpose and eligibility requirements for

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59 such program; authorizing emergency rulemaking for the
60 administration of such program; requiring the
61 department to administer such program; providing
62 requirements for such administration; providing for
63 the expiration of such program; providing
64 appropriations; requiring such appropriations be spent
65 in a specified way; providing an effective date.

66
67 Be It Enacted by the Legislature of the State of Florida:

68
69 Section 1. Subsection (22) of section 161.101, Florida
70 Statutes, is amended to read:

71 161.101 State and local participation in authorized
72 projects and studies relating to beach management and erosion
73 control.—

74 (22) Notwithstanding subsections (1), (15), and (16), and
75 for the 2022-2023 ~~2021-2022~~ fiscal year, for in the event that
76 beaches located in Brevard, Broward, Charlotte, Collier, Duval,
77 Flagler, Indian River, Lee, Manatee, Martin, Nassau, Palm Beach,
78 Saint Johns, Saint Lucie, Sarasota, and Volusia Counties, are
79 impacted by Hurricane Ian hurricanes or Hurricane Nicole other
80 storm events within communities with a per capita annual income
81 that is less than the state's per capita annual income as shown
82 in the most recent release from the United States Census Bureau
83 of the United States Department of Commerce which includes both
84 measurements, the department may waive or reduce the match
85 requirements for local governments. This subsection expires July
86 1, 2023 ~~2022~~.

87 Section 2. Paragraph (b) of subsection (1) of section

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20224A__

88 194.032, Florida Statutes, is amended to read:

89 194.032 Hearing purposes; timetable.—

90 (1)

91 (b) Notwithstanding the provisions of paragraph (a), the
92 value adjustment board may meet prior to the approval of the
93 assessment rolls by the Department of Revenue, but not earlier
94 than July 1, to hear appeals pertaining to the denial by the
95 property appraiser of exemptions, tax abatements under s.
96 197.3195, tax refunds under ss. 197.3181 and 197.319 ~~e. 197.319~~,
97 agricultural and high-water recharge classifications,
98 classifications as historic property used for commercial or
99 certain nonprofit purposes, and deferrals under subparagraphs
100 (a)2., 3., and 4. In such event, however, the board may not
101 certify any assessments under s. 193.122 until the Department of
102 Revenue has approved the assessments in accordance with s.
103 193.1142 and all hearings have been held with respect to the
104 particular parcel under appeal.

105 Section 3. Section 197.3181, Florida Statutes, is created
106 to read:

107 197.3181 Refund of taxes for residential improvements
108 rendered uninhabitable by Hurricane Ian or Hurricane Nicole.—

109 (1) As used in this section, the term:

110 (a) "Damage differential" means the product arrived at by
111 multiplying the percent change in value by a ratio, the
112 numerator of which is the number of days the residential
113 improvement was rendered uninhabitable in 2022, and the
114 denominator of which is 365.

115 (b) "Disaster relief refund" means the product arrived at
116 by multiplying the damage differential by the amount of timely

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117 paid taxes initially levied in 2022.

118 (c) "Percent change in value" means the difference between
 119 the just value of a residential parcel as of January 1, 2022,
 120 and its postdisaster just value, expressed as a percentage of
 121 the just value of the parcel as of January 1, 2022.

122 (d) "Postdisaster just value" means the just value of the
 123 residential parcel on January 1, 2022, adjusted by subtracting
 124 the just value of the residential improvement on January 1,
 125 2022.

126 (e) "Residential improvement" means a residential dwelling
 127 or house on real estate used and owned as a homestead as defined
 128 in s. 196.012(13) or used as nonhomestead residential property
 129 as defined in s. 193.1554(1). A residential improvement does not
 130 include a structure that is not essential to the use and
 131 occupancy of the residential dwelling or house, including, but
 132 not limited to, a detached utility building, detached carport,
 133 detached garage, bulkhead, fence, or swimming pool, and does not
 134 include land.

135 (f) "Uninhabitable" means the loss of use and occupancy of
 136 a residential improvement for the purpose for which it was
 137 constructed resulting from damage to or destruction of, or from
 138 a condition that compromises the structural integrity of, the
 139 residential improvement which was caused by Hurricane Ian or
 140 Hurricane Nicole during the 2022 calendar year.

141 (2) If a residential improvement is rendered uninhabitable
 142 for at least 30 days, taxes originally levied and paid for 2022
 143 may be refunded in the following manner:

144 (a) The property owner must file an application for refund
 145 with the property appraiser on a form prescribed by the

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146 department and furnished by the property appraiser, no sooner
 147 than January 1, 2023, and no later than April 1, 2023. The
 148 property appraiser may allow applications to be filed
 149 electronically.

150 (b) The application for refund must identify the
 151 residential parcel upon which the residential improvement was
 152 rendered uninhabitable and the number of days that the
 153 residential improvement was uninhabitable during 2022. For
 154 purposes of determining uninhabitability, the application must
 155 be accompanied by supporting documentation, including, but not
 156 limited to, utility bills, insurance information, contractors'
 157 statements, building permit applications, or building inspection
 158 certificates of occupancy.

159 (c) The application for refund must be verified under oath
 160 and is subject to penalty of perjury.

161 (d) The property appraiser shall review the application and
 162 determine if the applicant is entitled to a refund of taxes. No
 163 later than June 1, 2023, the property appraiser must:

164 1. Notify the applicant if the property appraiser
 165 determines that the applicant is not entitled to receive a
 166 refund. If the property appraiser determines that the applicant
 167 is not entitled to a refund, the applicant may file a petition
 168 with the value adjustment board, pursuant to s. 194.011(3),
 169 requesting that the refund be granted. The petition must be
 170 filed with the value adjustment board on or before the 30th day
 171 following the issuance of the notice by the property appraiser.

172 2. Issue an official written statement to the tax collector
 173 and the applicant if the property appraiser determines that the
 174 applicant is entitled to a refund. The statement must provide:

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175 a. The just value of the residential improvement as
 176 determined by the property appraiser on January 1, 2022.
 177 b. The number of days during 2022 that the residential
 178 improvement was uninhabitable.
 179 c. The postdisaster just value of the residential parcel as
 180 determined by the property appraiser.
 181 d. The percent change in value applicable to the
 182 residential parcel.
 183 (3) Upon receipt of the written statement from the property
 184 appraiser, the tax collector shall calculate the damage
 185 differential pursuant to this section.
 186 (a) If the property taxes for 2022 have been paid, the tax
 187 collector must process a refund in an amount equal to the
 188 disaster relief refund.
 189 (b) If, at the time of receipt of the written statement
 190 from the property appraiser under this subsection, the property
 191 taxes have not yet been paid pursuant to s. 197.3182, the tax
 192 collector must process a refund in an amount equal to the
 193 disaster relief refund upon receipt of timely payment of the
 194 property taxes for 2022 in accordance with s. 197.3182.
 195 (4) A property owner who fails to file an application by
 196 April 1, 2023, waives a claim for a refund of taxes under this
 197 section.
 198 (5) By September 1, 2023, the tax collector shall notify:
 199 (a) The department of the total reduction in taxes for all
 200 properties that qualified for a refund pursuant to this section.
 201 (b) The governing board of each affected local government
 202 of the reduction in such local government's taxes which occurred
 203 pursuant to this section.

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204 (6) For purposes of this section, a residential improvement
 205 that is uninhabitable has no value.
 206 (7) The disaster relief refund is determined only for
 207 purposes of calculating tax refunds for 2022 under this section
 208 and does not determine a parcel's just value as of January 1,
 209 2023, or any subsequent year.
 210 (8) This section does not affect the requirements of s.
 211 197.333.
 212 (9) This section applies retroactively to January 1, 2022,
 213 and expires January 1, 2024.
 214 Section 4. Section 197.3182, Florida Statutes, is created
 215 to read:
 216 197.3182 Tax deadlines for real property destroyed or
 217 rendered uninhabitable by Hurricane Ian or Hurricane Nicole.—
 218 (1) Notwithstanding any other law, for ad valorem taxes and
 219 non-ad valorem assessments levied in 2022, for all real property
 220 that has been completely destroyed or otherwise rendered
 221 uninhabitable due to damage or destruction caused by Hurricane
 222 Ian or Hurricane Nicole:
 223 (a) The deadlines set forth in s. 197.333 are suspended and
 224 extended as follows:
 225 1. Ad valorem taxes and non-ad valorem assessments levied
 226 in 2022, shall be due and payable on January 1, 2023.
 227 2. Ad valorem taxes and non-ad valorem assessments shall
 228 become delinquent on June 1, 2023.
 229 3. All dates or time periods and their associated
 230 provisions relative to the collection of, or administrative
 231 procedures regarding, delinquent taxes and non-ad valorem
 232 assessments, including, but not limited to, the sale of tax

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233 certificates, are extended based on the June 1, 2023,
 234 delinquency date, in accordance with s. 197.333.

235 (b) The deadlines set forth in s. 197.162 governing
 236 discounts for payments of all taxes assessed on the county tax
 237 rolls and collected by the county tax collector before the
 238 delinquency date are extended as follows:

239 1. Four percent in November 2022, December 2022, and
 240 January 2023.

241 2. Three percent in February 2023.

242 3. Two percent in March 2023.

243 4. One percent in April 2023.

244 5. Zero percent in May 2023.

245 (c) The deadlines set forth in s. 197.222(1)(c) and (d)
 246 governing ad valorem taxes prepaid in installments and the
 247 discounts applied to those payments are suspended and extended
 248 for 60 days.

249 (2) This section operates retroactively to January 1, 2022,
 250 and expires January 1, 2024.

251 Section 5. Paragraph (c) is added to subsection (5) of
 252 section 252.37, Florida Statutes, to read:

253 252.37 Financing.—

254 (5)Unless otherwise specified in the General Appropriations
 255 Act:

256 (c) Subject to appropriation, and notwithstanding paragraph
 257 (a), the Legislature intends to provide the entire match
 258 requirement for Public Assistance Program grants to local
 259 governments within a county designated in the Federal Emergency
 260 Management Agency disaster declarations for Hurricane Ian or
 261 Hurricane Nicole. Local governments named in such Federal

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262 Emergency Management Agency disaster declarations must enter
 263 into agreements with the division to have their portions of the
 264 match requirements waived and must agree to use an equal amount
 265 of funds toward further disaster recovery or mitigation. Funds
 266 shall be allocated on a first-come, first-served basis.
 267 Notwithstanding paragraph (a), a local government in an
 268 agreement with the division under this paragraph is not required
 269 to provide one-half of the required match prior to receipt of
 270 Public Assistance Program financial assistance. The division
 271 shall report quarterly to the Executive Office of the Governor
 272 and the chair of each legislative appropriations committee on
 273 the amount of match requirements waived, agreements entered into
 274 with local governments, and the amount of remaining appropriated
 275 funds. This paragraph expires June 30, 2027.

276 Section 6. Section 252.71, Florida Statutes, is created to
 277 read:

278 252.71 Florida Emergency Management Assistance Foundation.—

279 (1) As used in this section, the term:

280 (a) "Foundation" means the Florida Emergency Management
 281 Assistance Foundation for the division.

282 (b) "Personal services" includes full-time or part-time
 283 personnel of the division.

284 (2) The foundation is hereby created as a direct-support
 285 organization of the division to provide assistance, funding, and
 286 support to the division in its disaster response, recovery, and
 287 relief efforts for natural emergencies.

288 (a) The foundation must be an organization that is a
 289 Florida nonprofit corporation incorporated under chapter 617,
 290 approved by the Department of State, and recognized under s.

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291 501(c)(3) of the Internal Revenue Code. The foundation is exempt
 292 from paying fees under s. 617.0122.

293 (b) The foundation is organized and operated exclusively to
 294 obtain funds; request and receive grants, gifts, and bequests of
 295 moneys or other items; acquire, receive, hold, invest, and
 296 administer in its own name securities, funds, or property; and
 297 make expenditures to or for the direct or indirect benefit of
 298 the division, political subdivisions of this state, and
 299 individuals adversely impacted by a natural emergency occurring
 300 within this state.

301 (c) The division must determine that the foundation is
 302 operating in a manner consistent with the goals of the division
 303 and in the best interest of the state.

304 (3) The foundation shall be governed by a board of
 305 directors.

306 (a) The board of directors shall consist of five members
 307 appointed by the director of the division. A majority of the
 308 members must be knowledgeable about emergency management
 309 activities and programs. The importance of geographic
 310 representation shall be considered in appointing members.
 311 Members must be residents of this state at the time of
 312 appointment and throughout their terms.

313 (b) The term of office of the appointed members of the
 314 board of directors shall be 3 years, except that the initial
 315 terms of appointment shall be two members for 1 year, two
 316 members for 2 years, and one member for 3 years. A member may be
 317 reappointed when his or her term expires and may continue to
 318 serve in such capacity upon expiration of his or her term until
 319 an appointment is made to fill the vacancy. However, a member

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320 may not serve more than two consecutive terms.

321 (c) Upon a finding based on a majority vote of the board of
 322 directors, the director of the division may remove any member of
 323 the board for cause.

324 (d) Any vacancy that occurs shall be filled in the same
 325 manner as the original appointment for the unexpired term of
 326 that seat.

327 (e) Members of the board of directors shall serve without
 328 compensation, but are entitled to receive reimbursement for per
 329 diem and travel expenses in accordance with s. 112.061, and
 330 shall be paid from funds managed by the foundation.

331 (f) Moneys of the foundation must be held in a separate
 332 depository account in the name of the foundation, subject to the
 333 provisions of the contract with the division, and shall be used
 334 in a manner consistent with the goals of the foundation.

335 (4) The foundation shall operate under a written contract
 336 with the division. The written contract must, at a minimum,
 337 provide for:

338 (a) Approval of the articles of incorporation and bylaws of
 339 the foundation by the director of the division.

340 (b) Certification by the division that the foundation is
 341 complying with the terms of the contract and is doing so
 342 consistent with the goals and purposes of the division and in
 343 the best interests of the state. The division must make this
 344 certification annually and it must be reported in the official
 345 minutes of a meeting of the foundation.

346 (c) Reversion of moneys and property held by the foundation
 347 to the:

348 1. Division if the foundation is no longer approved to

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349 operate by the division;

350 2. Division if the foundation fails to maintain its tax-
 351 exempt status pursuant to s. 501(c)(3) of the Internal Revenue
 352 Code;

353 3. Division if the foundation ceases to exist; or

354 4. State if the division ceases to exist.

355 (d) Prominent disclosure of the distinction between the
 356 division and the foundation to donors, including such disclosure
 357 in all promotional and fundraising publications or activities.

358 (e) Approval by the board of directors of an annual
 359 operating budget for the foundation.

360 (f) Adoption of an ethics code as required by s. 112.3251.

361 (5) The division may permit the use of its property,
 362 facilities, and personal services by the foundation and shall
 363 set forth any requirements or conditions on such use in the
 364 contract between the division and the foundation, including
 365 provisions governing the use of such property, facilities, and
 366 personal services during a declared state of emergency for a
 367 natural emergency. However, the division may not permit the use
 368 of such property, facilities, or personal services by the
 369 foundation if it does not provide equal employment opportunities
 370 to all persons regardless of race, color, national origin,
 371 gender, age, or religion.

372 (6) (a) The fiscal year of the foundation shall begin on
 373 July 1 of each year and end on June 30 of the following year.

374 (b) By August 1 of each year, the foundation shall submit
 375 to the division its federal Internal Revenue Service Application
 376 for Recognition of Exemption form (Form 1023) and federal
 377 Internal Revenue Service Return of Organization Exempt from

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378 Income Tax form (Form 990).

379 (c) By September 30 of each year, the foundation shall
 380 submit the budget and a report of contributions and expenditures
 381 to the division in a manner prescribed by the division.

382 (7) The foundation shall provide for an annual financial
 383 audit in accordance with s. 215.981.

384 (8) This section is repealed December 31, 2024, unless
 385 reviewed and saved from repeal by the Legislature.

386 Section 7. The Department of Revenue may, and all
 387 conditions are deemed met to, adopt emergency rules pursuant to
 388 s. 120.54(4), Florida Statutes, to administer the creation of
 389 ss. 197.3181 and 197.3182, Florida Statutes, and the amendment
 390 made to s. 194.032, Florida Statutes, by this act.

391 Notwithstanding any other law, emergency rules adopted pursuant
 392 to this section are effective for 6 months after adoption and
 393 may be renewed during the pendency of procedures to adopt
 394 permanent rules addressing the subject of the emergency rules.
 395 This section expires July 1, 2024.

396 Section 8. For the 2022-2023 fiscal year, the nonrecurring
 397 sum of \$350,000,000 from the General Revenue Fund is
 398 appropriated to the Division of Emergency Management within the
 399 Executive Office of the Governor to provide the match
 400 requirement for Public Assistance Program grants pursuant to s.
 401 252.37(5)(c), Florida Statutes, as created by this act.
 402 Appropriated funds may only be used to meet federal match
 403 requirements as provided in s. 252.37(5)(c), Florida Statutes,
 404 as created by this act. Notwithstanding s. 216.301, Florida
 405 Statutes, and pursuant to s. 216.351, Florida Statutes, the
 406 balance of this appropriation which is not disbursed by June 30,

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407 2023, may be carried forward for up to 5 years after the
 408 effective date of this act.

409 Section 9. For the 2022-2023 fiscal year, the nonrecurring
 410 sum of \$150,000,000 from the General Revenue Fund is
 411 appropriated in the Affordable Housing for Hurricane Recovery
 412 appropriation category to the Florida Housing Finance
 413 Corporation.

414 (1) From these funds, \$60,000,000 shall be used to fund the
 415 Hurricane Housing Recovery Program for eligible counties and
 416 municipalities based on Hurricane Ian and Hurricane Nicole
 417 Federal Emergency Management Agency damage assessment data and
 418 population. Hurricane recovery purposes may include, but are not
 419 limited to, repair and replacement of housing; repair,
 420 replacement, and relocation assistance for manufactured homes;
 421 acquisition of building materials for home repair and
 422 construction; or housing reentry assistance, such as security
 423 deposits, utility deposits, and temporary storage of household
 424 furnishings. Of this amount for the Hurricane Housing Recovery
 425 Program, up to \$25,000,000 may be used to provide assistance to
 426 homeowners to pay insurance deductibles.

427 (2) From these funds, \$90,000,000 shall be used to fund the
 428 Rental Recovery Loan Program for eligible counties and
 429 municipalities based on Hurricane Ian and Hurricane Nicole
 430 Federal Emergency Management Agency damage assessment data and
 431 population.

432 (3) The Florida Housing Finance Corporation shall
 433 coordinate with the Executive Office of the Governor's Division
 434 of Emergency Management and the Department of Economic
 435 Opportunity to prevent duplication of benefits related to other

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436 state or federal programs for recipients of funds appropriated
 437 under this section.

438 Section 10. Hurricane Restoration Reimbursement Grant
 439 Program.—

440 (1) There is hereby created within the Department of
 441 Environmental Protection the Hurricane Restoration Reimbursement
 442 Grant Program for the purpose of providing financial assistance
 443 to mitigate coastal beach erosion for coastal homeowners whose
 444 property was significantly impacted by Hurricane Ian or
 445 Hurricane Nicole in 2022. The department is authorized to
 446 provide financial assistance grants to eligible recipients
 447 located in Brevard, Broward, Charlotte, Collier, Duval, Flagler,
 448 Indian River, Lee, Manatee, Martin, Nassau, Palm Beach, Saint
 449 Johns, Saint Lucie, Sarasota, and Volusia Counties.

450 (2) The department may provide grants to property owners to
 451 mitigate for coastal beach erosion caused by Hurricane Ian or
 452 Hurricane Nicole during 2022. Grant funding may only be used to
 453 reimburse a property owner for construction costs:

454 (a) Related to sand placement and temporary or permanent
 455 coastal armoring construction projects to mitigate coastal beach
 456 erosion and may not be used for the repair of residential
 457 structures.

458 (b) Incurred as a result of preparation for or damage
 459 sustained from Hurricane Ian or Hurricane Nicole in 2022.

460 (c) Incurred after September 23, 2022.

461 (d) Related to a project that has been permitted, is exempt
 462 from permitting requirements, or is otherwise authorized by law.

463 (3) Financial assistance grants may only be provided to
 464 mitigate damage to property located in Brevard, Broward,

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465 Charlotte, Collier, Duval, Flagler, Indian River, Lee, Manatee,
 466 Martin, Nassau, Palm Beach, Saint Johns, Saint Lucie, Sarasota,
 467 and Volusia Counties that is a:

468 (a) Residential property that meets the following
 469 requirements:

470 1. The parcel must be a single-family, site-built,
 471 residential property; and

472 2. The homeowner must have been granted a homestead
 473 exemption on the home under chapter 196, Florida Statutes;

474 (b) Residential condominium, as defined in chapter 718,
 475 Florida Statutes; or

476 (c) Cooperative, as defined in chapter 719, Florida
 477 Statutes.

478 (4) (a) The department shall cost-share with \$1 provided by
 479 the property owner for every \$1 provided by the state with a
 480 maximum of \$150,000 in state funding toward the actual cost of
 481 an eligible project. The department shall prioritize applicants
 482 who are low-income or moderate-income persons, as defined in s.
 483 420.0004, Florida Statutes. Grants will be awarded to property
 484 owners for eligible projects following the receipt of a
 485 completed application on a first-come, first-served basis until
 486 funding is exhausted.

487 1. Applications may be submitted beginning February 1,
 488 2023.

489 2. Applicants must include evidence that the project meets
 490 the criteria in subsections (2) and (3).

491 (b) If the department determines that an application meets
 492 the requirements of this section, the department shall enter
 493 into a cost-share grant agreement with the applicant consistent

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494 with this section.

495 (c) The department shall disburse grant funds on a
 496 reimbursement basis. In order to receive reimbursement, property
 497 owners must submit, at a minimum:

498 1. If applicable, the permit issued under chapter 161,
 499 Florida Statutes, or applicable statute, and evidence that the
 500 project complies with all permitting requirements.

501 2. All invoices and payment receipts for eligible projects.

502 3. If applicable, documentation that the eligible project
 503 was completed by a licensed professional or contractor.

504 (5) No later than January 31, 2023, the department shall
 505 adopt emergency rules prescribing the procedures,
 506 administration, and criteria for approving the applications for
 507 the Hurricane Restoration Reimbursement Grant Program. The
 508 department is authorized, and all conditions are deemed met, to
 509 adopt emergency rules under ss. 120.536(1) and 120.54(4),
 510 Florida Statutes, to implement this section. The Legislature
 511 finds that such emergency rulemaking authority is necessary to
 512 address critical shoreline erosion which may result in the loss
 513 of property by homeowners in those areas of the state that
 514 sustained damage due to Hurricane Ian or Hurricane Nicole during
 515 2022. Such rules shall remain effective for 6 months after the
 516 date of adoption.

517 (6) This section expires July 1, 2023.

518 Section 11. Hurricane Stormwater and Wastewater Assistance
 519 Grant Program.-

520 (1) There is hereby created within the Department of
 521 Environmental Protection the Hurricane Stormwater and Wastewater
 522 Assistance Grant Program for the purpose of providing financial

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523 assistance to local governments located in Brevard, Broward,
 524 Charlotte, Collier, Duval, Flagler, Indian River, Lee, Manatee,
 525 Martin, Nassau, Palm Beach, Saint Johns, Saint Lucie, Sarasota,
 526 and Volusia Counties and impacted by Hurricane Ian or Hurricane
 527 Nicole.

528 (2) The department shall administer the Hurricane
 529 Stormwater and Wastewater Assistance Grant Program to remediate
 530 damage to stormwater and wastewater systems resulting from
 531 Hurricane Ian or Hurricane Nicole.

532 (3) Eligible recipients of such grants include counties,
 533 municipalities, and special taxing districts that operate a
 534 stormwater or wastewater management system.

535 (4) All information pertaining to the grant application
 536 process must be provided on the department's website no later
 537 than February 1, 2023.

538 (5) No later than January 31, 2023, the department must
 539 adopt emergency rules prescribing the procedure and application
 540 for the Hurricane Stormwater and Wastewater Assistance Grant
 541 Program. All conditions are deemed met to adopt such emergency
 542 rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to
 543 implement this section. Such rules shall remain effective for 6
 544 months after the date of adoption.

545 (6) Grant applications must be submitted to the department
 546 on or before March 31, 2023.

547 (7) To be eligible for the program, the applicant must
 548 provide proof that:

549 (a) The applicant's stormwater or wastewater systems
 550 sustained damages as a result of Hurricane Ian or Hurricane
 551 Nicole.

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552 (b) The damage to the stormwater or wastewater system poses
 553 an immediate threat to the public health or the environment if
 554 not immediately addressed.

555 (8) Grants may not exceed \$10 million per project.

556 (9) Grants must be awarded by May 1, 2023.

557 (10) This section expires July 1, 2023.

558 Section 12. For the 2022-2023 fiscal year, the sum of
 559 \$251.5 million in nonrecurring funds is appropriated from the
 560 General Revenue Fund to the Department of Environmental
 561 Protection as follows: \$250 million as Fixed Capital Outlay for
 562 damages related to Hurricane Ian or Hurricane Nicole, including
 563 \$100 million for beach erosion projects as identified in s.
 564 161.101(22), Florida Statutes; \$50 million for the Hurricane
 565 Restoration Reimbursement Grant Program; \$100 million for the
 566 Hurricane Stormwater and Wastewater Assistance Grant Program;
 567 and \$1.5 million as administrative costs for the department to
 568 implement this section.

569 Section 13. This act shall take effect upon becoming a law.

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

12/12/22

Meeting Date

Community Affairs

Committee

Name Commissioner Kevin Ruane

Phone 239-273-0011

Address 6000 Tampa Bay Blvd

Email k.ruane@leg.state.fl.us

Street

City

State

Zip

Speaking: [] For [] Against [] Information OR Waive Speaking: [X] In Support [] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[] I am a registered lobbyist, representing:

[] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. § 11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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The Florida Senate

APPEARANCE RECORD

SB 4-A

12/12/2022

Meeting Date

Community Affairs

Committee

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Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Zayne Smith**

Phone **(850) 228-4243**

Address **215 South Monroe Suite 603**

Email **zsmith@aarp.org**

Street

Tallahassee

Florida

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

AARP

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

12/12/2022

The Florida Senate APPEARANCE RECORD

4A

Meeting Date

Community Affairs

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Bob Muker

Phone

(850) 766-1952

Address

100 N Monroe

Email

bmuker@fl-counties.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Association of Counties

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1, [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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12/8/2022

Meeting Date

4A

Bill Number or Topic

CA

Committee

Amendment Barcode (if applicable)

Name Pepper Uehino

Phone (850) 727-9040

Address P.O. Box 13146
Street

Email pepper@fsbpa.com

Tallahassee
City

FL
State

32317
Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

FSBPA

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

12-12-22

Meeting Date

C.A.

Committee

4A

Bill Number or Topic

Amendment Barcode (if applicable)

Name Chris Doolin

Phone 850-508-5492

Address 1018 B Thomasville Rd.

Email cdoolin@doolinandassoc.com

Street

Talla.

City

Fl.

State

32308

Zip

Speaking: [X] For [] Against [X] Information OR Waive Speaking: [] In Support [] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[X] I am a registered lobbyist, representing:

[] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Small County Coalition

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

This form is part of the public record for this meeting.

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.



RON DESANTIS, GOVERNOR

ATTEST:



SECRETARY OF STATE

FILED
2022 OCT 20 PM 4:33
OFFICE OF THE SECRETARY OF STATE
TALLAHASSEE, FL



RON DESANTIS
GOVERNOR

December 2, 2022

The Honorable Joseph R. Biden
President of the United States
The White House
Washington, D.C.

Through: Gracia B. Szczech, Regional Administrator
FEMA Region IV
Federal Emergency Management Agency
3005 Chamblee-Tucker Road
Atlanta, Georgia 30341

RE: Request for a Major Disaster Declaration
Hurricane Nicole

Dear Mr. President:

Under the provisions of Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. §§5121-5207 (the "Stafford Act"), as implemented by 44 C.F.R. §206.36, I request that you issue a Major Disaster Declaration for the State of Florida as a result of Hurricane Nicole and authorize and make available all categories of Individual Assistance and Public Assistance, including Hazard Mitigation as outlined below. This request is timely under 44 C.F.R. §206.36(a).

Based upon the impacts received from Hurricane Nicole, I request a Major Disaster Declaration for Brevard, Duval, Flagler, Indian River, Martin, Nassau, Palm Beach, St. Johns, St. Lucie, and Volusia Counties in the State of Florida for Categories A-G, including Direct Federal Assistance (DFA), under the Public Assistance program. In addition, I request all available programs under Individual Assistance for Brevard, Flagler, Lake, Putnam, St. Johns, and Volusia Counties. Furthermore, I request that the additional jurisdictions previously declared in the State of Florida¹ under EM-3587-FL for Public Assistance Category B with Direct Federal Assistance be included in the Major Disaster Declaration.

¹ These include Alachua, Baker, Bradford, Broward, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Miami-Dade, Okeechobee, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Wakulla, and Washington Counties and the Seminole Tribe of Florida and the Miccosukee Tribe of Indians.

I. Aftermath and Meteorological Impacts

Hurricane Nicole formed on November 7, 2022, as a subtropical storm located 555 miles east of the northern Bahamas. Nicole gained strength as it moved westward towards Florida, becoming a tropical storm on November 8, 2022, and a hurricane on November 9, 2022. At 3:00 a.m. EST on November 10, 2022, Nicole made landfall along the East Coast of Florida, on North Hutchinson Island between Ft. Pierce and Vero Beach, as a Category 1 hurricane. Maximum sustained winds at landfall were 75 mph. Hurricane Nicole weakened to a tropical storm and crossed the central Florida Peninsula and emerged into the eastern Gulf of Mexico near Spring Hill, Florida. Nicole made a second landfall in Cedar Key, Florida around 3:00 p.m. the same day. The storm continued to move through the Florida Big Bend, passing over Tallahassee, finally weakening to a depression as it moved into southern Georgia at 10:00 p.m. EST. Hurricane Nicole's arrival occurred only 43 days after Hurricane Ian made landfall at Cayo Costa, Florida, an event not experienced in Florida since 2004.

Prior to Hurricane Nicole making landfall, the State of Florida requested an Emergency Declaration for 45 counties on November 8, 2022, which you subsequently granted as EM-3587-FL. An amendment was issued on November 10, 2022, to add 16 counties, bringing the total number of counties to 61 designated for Public Assistance – Category B (emergency protective measures), to include Direct Federal Assistance (“DFA”).

Wind Span

Hurricane Nicole was a very large tropical cyclone, with tropical storm-force winds extending outward up to 450 miles from the center of the storm, over 200 miles larger than Hurricane Ian. As a result, Tropical Storm Warnings were issued for 48 Florida Counties² across the Peninsula and Big Bend, and Hurricane Warnings were issued for 6 Florida Counties to include Brevard, Indian River, Martin, Palm Beach, St. Lucie, and Volusia Counties. The highest preliminary wind gust observations were: 84 mph in Daytona Beach Safety Headquarters, 73 mph in Delray Beach, 72 mph in Jensen Beach, 71 mph in Ponte Vedra Beach, 72 mph in Marineland, 64 mph in Port Canaveral, and 60 mph in St. Augustine.

Extensive Beach Erosion

Due to the path and wind field of Nicole, locations throughout the Peninsula endured tropical storm conditions for nearly 24 hours, causing 354,909 power outages statewide. The combination of dangerous storm surge and elevated tide levels caused extensive beach erosion and coastal flooding along the Florida East Coast. Storm surge inundation of 3-4.5 feet above normally dry ground was recorded at NOAA and USGS tide gauges north of Jupiter Inlet, including along the St. Johns River in Northeast Florida. Wave run-up and breaking waves of 8-16 feet, which spanned multiple high tide cycles resulted in additional extensive beach and dune erosion. This

² These include Alachua, Bradford, Baker, Broward, Charlotte, Citrus, Clay, Columbia, Desoto, Dixie, Duval, Flagler, Franklin, Gadsden, Gilchrist, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Nassau, Okeechobee, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, and Wakulla Counties.

included areas that were severely impacted by Hurricane Ian such as Flagler, St. Johns, and Volusia Counties.

Flooding

Stream flows along the St. Johns River basin were elevated prior to Hurricane Nicole making landfall, because of slow discharge in the wake of Hurricane Ian. The combination of elevated stream levels, storm surge, and rainfall of 2-4 inches caused the portions of the St. Johns River that runs between Lake, Seminole, and Volusia Counties to rise to moderate and major flood stage. As of November 30, 2022, these river gauges are still in minor to moderate flood stage.

II. The Situation Is of Such Severity and Magnitude that Effective Response Is Beyond the Capabilities of the State and Affected Local Governments - 44 CFR §206.36(b)(1)

In coordination with local, state, and federal partners, Joint Preliminary Damage Assessments were requested and conducted in the weeks following landfall. Each of the 10 counties under the request for all categories of Public Assistance have exceeded their individual per capita thresholds. Statewide, the assessments rendered an estimated total of over \$230 million, far exceeding the per capita threshold for the entire State of Florida.

Uninsured Home and Property Losses

For the past two consecutive years, insurers in Florida have reported net underwriting losses more than \$1 billion. Florida homeowners and renters’ property and casualty insurance options have become increasingly limited as more and more underwriters face liquidation. Both Hurricanes Ian and Nicole will undoubtedly compound these issues.

As mentioned above, Joint Preliminary Damage Assessments (“JPDA”) involving Local, State, and Federal partners were conducted in the immediate aftermath of Hurricane Nicole. Those assessments produced a clear picture of the storm’s impact to the residents of Flagler, Putnam, Brevard, St. Johns, Volusia, and Lake Counties. A table of the consensus JPDA results can be found in following table:

| Hurricane Nicole IA Damage Assessment Results | | | | | | |
|--|-----------------|--------------|--------------|------------------|---------------------|--------------|
| County | Affected | Minor | Major | Destroyed | Inaccessible | Total |
| Flagler | 0 | 49 | 68 | 2 | 1 | 120 |
| Putnam | 0 | 96 | 85 | 0 | 40 | 221 |
| Brevard | 1 | 33 | 6 | 9 | 0 | 49 |
| St. Johns | 1 | 15 | 20 | 0 | 0 | 36 |
| Volusia | 4 | 12 | 255 | 11 | 0 | 282 |
| Lake | 0 | 8 | 46 | 0 | 0 | 54 |
| Total | 6 | 213 | 480 | 22 | 41 | 762 |

Additional Economic Factors Affecting Individuals and Families

Average consumer prices in the United States have risen 8.3% over the past year. This uptick has affected not only the cost of household goods, but also rent and construction materials, which in Florida have increased exponentially above the Consumer Price Index. Hurricane Nicole’s landfall in Florida may significantly compound and worsen economic disparity and slow recovery in the impacted area due to the inability to purchase necessary supplies, rapidly rehouse renters, and repair residential structures.

| Disaster Impacted Population Profile | | | | | | | | |
|---|--|----------------------------------|--|---|-------------------------------|---|---|------------------------------------|
| County | Population Estimates (July 1, 2021) | Persons Under 18, Percent | Persons 65 Years and Older, Percent | Persons With a Disability, <65 years, Percent (2016-2020) | Households (2016-2020) | Food Assistance Clients (OCT 2022) | Supplemental Security Income Clients | Medicaid Clients (OCT 2022) |
| Brevard | 616,628 | 18.2% | 24.2% | 10.8% | 236,005 | 63,944 | 12,015 | 107,390 |
| Flagler | 120,932 | 16.4% | 31.1% | 9.0% | 44,040 | 11,215 | 1,847 | 21,717 |
| Lake | 395,804 | 19.2% | 26.5% | 10.8% | 137,446 | 43,845 | 7,485 | 75,735 |
| Putnam | 74,167 | 21.4% | 23.7% | 11.8% | 29,822 | 16,084 | 3,081 | 24,186 |
| St. Johns | 292,466 | 21.7% | 20.5% | 7.6% | 91,253 | 11,887 | 2,507 | 27,298 |
| Volusia | 564,412 | 17.6% | 25.0% | 11.9% | 220,386 | 73,712 | 12,698 | 123,227 |

Impact to Community Infrastructure

Severe beach erosion from Hurricane Ian created increased vulnerability for coastal communities in advance of Hurricane Nicole. This created significant impacts to critical infrastructure, homes, and businesses along Florida’s East Coast. Several condominium buildings, hotels, and public facilities were condemned and evacuated due to structural instability and fear of collapse following Hurricane Ian, with compromised seawalls and loss of dunes posing an immediate threat to life, safety, and that of improved property. This event left these properties highly susceptible to the additional onslaught of Hurricane Nicole and saw communities’ concerns realized, as the already vulnerable structures received widespread damages to include categories of major and destroyed.

Similarly, along the St. Johns River where levels hit historic highs because of Hurricane Ian, many of the homes that received floodwater inundation were re-flooded due to Nicole, which caused water levels to rise and crest again. These back-to-back disasters caused communities to experience repeat damages, and impeded recovery and repair work being conducted.

Casualties

According to the Florida Medical Examiner's Commission, Hurricane Nicole has been the cause of at least five fatalities. Additionally, supplemental disaster assistance is necessary to keep survivors in safe, sanitary, and secure housing to prevent further negative health outcomes.

III. Federal Assistance Under the Act Is Necessary to Supplement the Efforts and Available Resources of the State, Local Governments, Disaster Relief Organizations, and Compensation by Insurance for Disaster-Related Losses - 44 CFR § 206.36(b)(2)

State Fiscal Capacity and Resource Availability

The State of Florida is still responding to the catastrophic effects of Hurricane Ian and beginning initial recovery efforts, while Hurricane Nicole impacted many of the same areas. Hurricane Ian will have the largest housing mission in the State's history and almost \$2 billion has already been approved in federal grants, disaster loans, and flood insurance payments. Over 80,000 applicants are eligible for hotel rooms under FEMA's Transitional Sheltering Assistance for households and 20,125 Blue Roofs were installed by U.S. Army Corps of Engineers. The current total estimated insured losses have reached over \$10.2 billion. Two shelters remain open with over 200 occupants. Thousands of vessels and vehicles have been identified as just a portion of the enormous quantity of debris that is still being removed. According to the Public Assistance Summary (S.5) from FEMA, the current projected totals for Public Assistance exceed \$3.3 billion. As Hurricane Nicole was approaching, all 28 Disaster Recovery Centers were closed for several days.

Hurricane Nicole's damages to Brevard, Flagler, Lake, Putnam, St. Johns, and Volusia Counties occurred when residents of these communities had only just begun their recovery from Hurricane Ian. As of November 25, 2022, FEMA has received over 98,000 valid Individual Assistance registrations from survivors of Hurricane Ian in these six (6) counties. As a result of Hurricane Ian, FEMA has awarded over \$81 million in Individual and Household Program grant funding to assist survivors of these counties, a figure punctuated by 51 max grants for Housing Assistance, as well as 22 property owners and 24 property renters with FEMA-verified destroyed homes.

These figures highlight the fragile living conditions many survivors faced prior to being affected by Hurricane Nicole; conditions which overwhelmed state and local resources prior to this storm's impact and continue to require considerable federal resources to aid survivors in their pursuit of individual and household recovery.

County governments declared local states of emergency and instituted emergency protective measures, to include sandbagging, general population and special needs sheltering, and requesting specialized search-and-rescue assets and other emergency personnel from state and federal agencies.

Voluntary agencies, to include the American Red Cross and other members of the Florida VOAD, were staged in South Florida responding to Hurricane Ian. These agencies supported mass

care and clean-up activities within their capacity, with an understanding that their volunteer and donated resource capacity may be reduced due to the historic response to Hurricane Ian.

Furthermore, the cumulative effects of Hurricanes Ian and Nicole have drastically hampered economic activity across the State of Florida, reducing the State's general revenue to contribute to disaster response and recovery. Portions of the State's agriculture and aquaculture industry were decimated by flooding, high winds, beach erosion, and the destruction of fishing vessels. The beach erosion that was started by Hurricane Ian and exacerbated by Hurricane Nicole will impede tourism and recreation along Florida's coasts and as a result will impact the hospitality industry.

Historical Events

In the past five (5) years, the State of Florida has been impacted by several multi-million, and in some cases, multi-billion-dollar events to include impacts to every jurisdiction. In the 2017 hurricane season, the State of Florida received a Major Disaster Declaration for Hurricane Irma (DR 4337-FL), followed by Hurricane Nate (EM 3395-FL). Hurricane Irma was a Category 4 hurricane that affected the entire State and resulted in the inclusion of all 67 counties in the Emergency Declaration. Shortly after Hurricane Nate, Florida entered into a Host-State Agreement with FEMA to provide services to Hurricane Maria survivors from Puerto Rico. Furthermore, FEMA has since obligated over \$2.6 billion in eligible costs to jurisdictions to recover from Hurricane Irma alone with over 600 projects left to be obligated.

In the historic 2018 hurricane season, the Florida Panhandle and Big Bend Area received a Major Disaster Declaration for Hurricane Michael (DR 4399-FL), a Category 5 hurricane. State agencies expended over \$140.9 million in support of local jurisdictions and individual survivors. The FEMA Public Assistance Field Staff estimates that it will obligate over \$3.2 billion for this event, with almost \$2.4 billion obligated thus far. In 2019, the State received a Major Disaster Declaration for Hurricane Dorian (DR 4468-FL). While costs are still being formulated, the State estimates that the total obligated amounts will be over \$181.3 million, with \$99.5 million currently awarded.

For the COVID-19 Pandemic/Public Health Emergency impacts, approximately \$2.7 billion are currently awarded, while costs are still being formulated by applicants. An additional Major Disaster, DR 4564-FL, was declared because of Hurricane Sally in the midst of the pandemic. Current obligations of eligible work have exceeded \$185 million with many projects still in formulation.

IV. Confirmation That the Governor Has Taken Appropriate Action Under State Law and Directed the Execution of the State Emergency Plan - 44 CFR § 206.36(c)(1)

On November 7, 2022, I issued Executive Order No. 22-253 which directed the State Coordinating Officer to execute the State's Comprehensive Emergency Management Plan in

accordance with Section 401 of the Stafford Act. The Executive Order cited 34 counties³ which were in peril of impacts from Subtropical Storm Nicole. At that time, I directed the activation of the State Emergency Operations Center in response to the threat of Subtropical Storm Nicole and the Florida Division of Emergency Management (FDEM) coordinated preparation and response measures across the State. On November 9, 2022, I issued an amendment to Executive Order No. 22-253, (Executive Order No. 22-255) which added 11 counties⁴ to the State of Emergency. On November 10, 2022, I issued Executive Order No. 22-256, which amended Executive Order No. 22-253 and 22-255, extending the state of emergency to include the entire State of Florida.

I directed the activation of the State Emergency Operations Center in response to Hurricane Nicole and the Florida Division of Emergency Management (FDEM) is coordinating response and recovery efforts across the State of Florida. The State Emergency Response Team activated to a Level One on November 8, 2022, to dedicate personnel and resources to the response to Hurricane Nicole.

V. An Estimate of the Amount of Severity of Damages and Losses Stating the Impact of the Disaster on the Public and Private Sector - 44 CFR § 206.36(c)(2)

There were large scale power outages over a vast geographical area. This directly impacted citizens, first responders, medical facilities, etc. Food, supplies, medicine, and other critical commodities were vulnerable to loss and caused a significant financial impact to individuals and households. Additionally, an ongoing shortage of truck drivers has already been exacerbated by the recent major hurricane. A lack of freight transportation will hamper local economic activity and delay the delivery of recovery resources from the public and private sector.

VI. Nature and Amount of State and Local Resources Which Have Been or Will Be Committed to Alleviate the Results of the Disaster - 44 CFR § 206.36(c)(3)

As of the date of this request, the State of Florida has expended over \$20 million on response costs alone, widespread office closures of State Offices, activation of the Florida National Guard personnel, and the opening of several shelters across the State of Florida. FDEM coordinated resources needed from the impacted counties, prepared to mobilize points of distribution, and provided resources such as water, food, pumps, generators, and other disaster support materials.

³ These include Brevard, Broward, Charlotte, Citrus, Clay, Collier, DeSoto, Duval, Flagler, Glades, Hardee, Hendry, Highlands, Hillsborough, Indian River, Lake, Lee, Manatee, Martin, Miami-Dade, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Polk, Putnam, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, and Volusia Counties.

⁴ These include Alachua, Bradford, Dixie, Gilchrist, Hernando, Jefferson, Levy, Marion, Pinellas, Taylor, and Wakulla Counties.

VII. Preliminary Estimates of the Types and Amount of Supplementary Federal Disaster Assistance Needed Under the Stafford Act - 44 C.F.R. § 206.36(c)(4)

Hurricane Nicole's damages to Brevard, Flagler, Lake, Putnam, St. Johns, and Volusia Counties occurred when residents of these communities had only just begun their recovery from Hurricane Ian. As of November 25, 2022, FEMA has received over 98,000 valid Individual Assistance registrations from survivors of Hurricane Ian in these six (6) counties. As a result of Hurricane Ian, FEMA has awarded over \$81 million in Individuals and Households Program grant funding to assist survivors of these counties, a figure punctuated by 51 max grants for Housing Assistance, as well as 22 property owners and 24 property renters with FEMA-verified Destroyed homes. As aforementioned, joint preliminary damage assessments rendered an estimated total of over \$230 million, far exceeding the per capita threshold for the entire State of Florida.

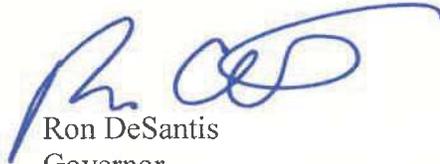
VIII. Certification by the Governor That State and Local Government Obligations and Expenditures for the Current Disaster Will Comply with all Applicable Cost Sharing Requirements of the Stafford Act - 44 C.F.R. § 206.36(c)(5)

Please see enclosure, FEMA Form 010-0-13.

IX. Conclusion

I have designated Kevin Guthrie, Director of the Florida Division of Emergency Management, as the State Coordinating Officer for this emergency. He is authorized to provide any further information, assurances, requests, or justification on my behalf. I have designated Kevin Guthrie, Luke Strickland, James Bujeda, Melissa Shirah, and Ian Guidicelli as Governor's Authorized Representatives.

Sincerely,



Ron DeSantis
Governor

Enclosures:

Executive Order 22-256

FEMA Form 010-0-13

A: Individual Assistance

B: Public Assistance

C: Requirements for Other Federal Agency Programs



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Agriculture
Appropriations
Appropriations Committee on Criminal
and Civil Justice
Appropriations Committee on Health
and Human Services
Children, Families, and Elder Affairs
Community Affairs
Judiciary
Rules

SENATOR DENNIS BAXLEY

President Pro Tempore
13th District

December 6, 2022

The Honorable Alexis Calatayud
Committee on Community Affairs
315 Knott Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Calatayud,

I respectfully request to be excused from attending the Committee on Community Affairs meeting on December 12, 2022.

Thank you for your favorable consideration.

Sincerely,

A handwritten signature in blue ink that reads "Dennis Baxley".

Senator Dennis Baxley
Florida State Senate – District 13

DKB/mm

REPLY TO:

- 206 South Hwy 27/441, Lady Lake, Florida 32159 (352) 750-3133
- Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5013

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Appropriations Committee on Agriculture,
Environment, and General Government, *Chair*
Health Policy, *Vice Chair*
Appropriations
Appropriations Committee on Health
and Human Services
Children, Families, and Elder Affairs
Community Affairs
Regulated Industries
Rules

JOINT COMMITTEE:
Joint Legislative Auditing Committee

SENATOR JASON BRODEUR

10th District

December 9, 2022

The Honorable Alexis Calatayud
Chair of the Committee on Community Affairs
324 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Calatayud:

I respectfully request to be excused from the Committee on Community Affairs meeting on Monday, December 12, 2022, due to a family member's health issue.

If you have any questions regarding this request, please do not hesitate to contact me directly or my office.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink that reads "Jason Brodeur". The signature is fluid and cursive.

Jason Brodeur
The Florida Senate
District 10

CC: Elizabeth Ryon, Staff Director, Committee on Community Affairs
Tatiana Warden, Administrative Assistant, Committee on Community Affairs

REPLY TO:

- 922 Williston Park Point, Suite 1300, Lake Mary, Florida 32746 (407) 333-1802
- 405 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5010

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

CourtSmart Tag Report

Room: SB 110

Caption: Senate Community Affairs

Case No.:

Judge:

Type:

Started: 12/12/2022 12:00:45 PM

Ends: 12/12/2022 12:36:46 PM

Length: 00:36:02

12:00:44 PM Call to order
12:00:57 PM Chair comments
12:02:40 PM Introduction of Senators
12:04:48 PM Introduction of staff
12:05:15 PM Take up Tab 1 - SB 4-A
12:05:28 PM Senator Hutson for explanation
12:07:32 PM Questions?
12:07:42 PM Senator Pizzo for a series of questions
12:08:14 PM Senator Hutson for response
12:08:20 PM Follow-up
12:08:53 PM Senator Hutson for response
12:09:59 PM Follow-up
12:10:36 PM Senator Hutson for response
12:11:19 PM Senator Pizzo additional questions
12:13:09 PM Senator Hutson for a response
12:13:55 PM Senator Berman for a question
12:14:22 PM Senator Hutson for response
12:15:26 PM Follow-up
12:15:51 PM Senator Hutson for a response
12:16:44 PM Senator Berman for follow-up
12:17:24 PM Senator Hutson for response
12:18:09 PM Senator Berman additional question
12:18:29 PM Senator Hutson for response
12:18:57 PM Gino Betta (staff) for response
12:19:17 PM Additional follow up
12:21:52 PM Appearance forms
12:21:58 PM Chris Doolan, Small Counties
12:25:07 PM Pepper Uchino, Beaches and Shores Association
12:29:08 PM Bob McKee, FL Assoc of counties
12:30:07 PM Zane Smith, AARP Waives in support
12:30:19 PM Commissioner Keniv Ruane, waives in support
12:30:35 PM Debate?
12:30:44 PM Senator Pizzo in debate
12:33:14 PM Senator Berman in debate
12:33:55 PM Senator Hutson to close
12:34:53 PM Roll call vote on SB 4-A
12:36:15 PM Senator Osgood moves we adjourn