



469878

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/19/2022	.	
	.	
	.	
	.	

The Committee on Community Affairs (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 196.1979, Florida Statutes, is created
to read:

196.1979 County and municipal affordable housing property
exemption.—

(1) (a) Notwithstanding ss. 196.195 and 196.196, the board
of county commissioners of a county or the governing authority



469878

11 of a municipality may adopt an ordinance to grant a partial
12 exemption to property used to provide affordable housing to
13 natural persons or families meeting the extremely-low-income,
14 very-low-income, low-income, or moderate-income limits specified
15 in s. 420.0004. Such property is considered property used for a
16 charitable purpose. To be eligible for the exemption, the
17 property must be within a multifamily project containing 50 or
18 more residential units, at least 10 percent of which are used to
19 provide affordable housing meeting the requirements of this
20 subsection and be subject to a recorded land use restriction
21 agreement in favor of the Florida Housing Finance Corporation or
22 any other governmental or quasi-governmental jurisdiction which
23 requires that any units qualifying for the exemption be used for
24 providing affordable housing. Except as provided in paragraph
25 (b), eligible property may receive an ad valorem property tax
26 exemption of up to 75 percent of the assessed value of the
27 residential units used to provide affordable housing. For
28 purposes of this subsection, the term "affordable" has the same
29 meaning as in s. 420.0004.

30 (b) Property eligible for the exemption pursuant to
31 paragraph (a) may receive an exemption of up to 100 percent of
32 the assessed value if 100 percent of the multifamily project's
33 residential units are used to provide affordable housing.

34 (2) An ordinance granting the exemption authorized by this
35 section must:

36 (a) Be adopted under the procedures for adoption of a
37 nonemergency ordinance by a board of county commissioners
38 specified in chapter 125 or by a municipal governing authority
39 specified in chapter 166.



469878

40 (b) Require that a taxpayer claiming the exemption submit
41 an application to the property appraiser no later than March 1
42 of each year. The annual application must be accompanied by an
43 affidavit from the taxpayer certifying that the taxpayer has
44 verified that, at the time of application, each person or family
45 occupying an exempt residential unit meets the household income
46 limitations specified in this section.

47 (c) Specify that the exemption applies only to taxes levied
48 by the unit of government granting the exemption.

49 (d) Specify that the property may not receive an exemption
50 authorized by this section after the expiration or repeal of the
51 ordinance.

52 (e) Identify the percentage of the assessed value that may
53 be exempted, subject to the percentage limitations in paragraphs
54 (1) (a) and (b).

55 (3) The board of county commissioners or municipal
56 governing authority must deliver a copy of any ordinance adopted
57 under this section to the property appraiser no later than
58 December 1 of the year before the year the exemption will take
59 effect. If the ordinance is repealed, the board of county
60 commissioners or municipal governing authority must notify the
61 property appraiser no later than December 1 of the year before
62 the year the exemption expires.

63 (4) The property appraiser shall apply the exemption only
64 to those portions of property which are used to provide
65 affordable housing. Units that are vacant must be treated as
66 portions of the affordable housing property exempt under this
67 section if the use of the units is restricted to providing
68 affordable housing to natural persons or families described in



469878

69 paragraph (1) (a) and a reasonable effort is made to lease the
70 units to qualifying persons or families.

71 (5) If the property appraiser determines that for any year
72 during the immediately previous 10 years a person who was not
73 entitled to an exemption under this section was granted such an
74 exemption, the property appraiser must serve upon the owner a
75 notice of intent to record in the public records of the county a
76 notice of tax lien against any property owned by that person in
77 the county, and that property must be identified in the notice
78 of tax lien. Any property owned by the taxpayer and situated in
79 this state is subject to the taxes exempted by the improper
80 exemption, plus a penalty of 50 percent of the unpaid taxes for
81 each year and interest at a rate of 15 percent per annum. If an
82 exemption is improperly granted as a result of a clerical
83 mistake or an omission by the property appraiser, the property
84 owner improperly receiving the exemption may not be assessed a
85 penalty or interest.

86 (6) No eligibility criteria other than those specified in
87 paragraph (1) (a) may be applied in determining whether a
88 property qualifies for an exemption under this section.

89 Section 2. The creation by this act of s. 196.1979, Florida
90 Statutes, first applies to the 2023 tax roll.

91 Section 3. This act shall take effect July 1, 2022.

92
93 ===== T I T L E A M E N D M E N T =====

94 And the title is amended as follows:

95 Delete everything before the enacting clause
96 and insert:

97 A bill to be entitled



469878

98 An act relating to taxation of affordable housing;
99 creating s. 196.1979, F.S.; authorizing counties and
100 municipalities to adopt ordinances to grant partial ad
101 valorem tax exemptions to property owners whose
102 properties are used to provide affordable housing;
103 providing construction; specifying requirements for
104 eligibility for such exemptions; specifying limits on
105 the amount of such exemptions; defining the term
106 "affordable"; specifying requirements for ordinances
107 granting such exemptions; specifying duties of boards
108 of county commissioners and municipal governing
109 authorities adopting ordinances granting such
110 exemptions; specifying duties for property appraisers;
111 requiring property owners improperly granted such
112 exemptions to pay owed taxes, penalties, and interest;
113 exempting owners from payment of penalties or interest
114 under certain circumstances; providing construction;
115 providing applicability; providing an effective date.