

By the Committee on Community Affairs; and Senator Rodriguez

578-02093-22

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1 A bill to be entitled
2 An act relating to taxation of affordable housing;
3 creating s. 196.1979, F.S.; authorizing counties and
4 municipalities to adopt ordinances to grant partial ad
5 valorem tax exemptions to property owners whose
6 properties are used to provide affordable housing;
7 providing construction; specifying requirements for
8 eligibility for such exemptions; specifying limits on
9 the amount of such exemptions; defining the term
10 "affordable"; specifying requirements for ordinances
11 granting such exemptions; specifying duties of boards
12 of county commissioners and municipal governing
13 authorities adopting ordinances granting such
14 exemptions; specifying duties for property appraisers;
15 requiring property owners improperly granted such
16 exemptions to pay owed taxes, penalties, and interest;
17 exempting owners from payment of penalties or interest
18 under certain circumstances; providing construction;
19 providing applicability; providing an effective date.

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21 Be It Enacted by the Legislature of the State of Florida:

22
23 Section 1. Section 196.1979, Florida Statutes, is created
24 to read:

25 196.1979 County and municipal affordable housing property
26 exemption.—

27 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board
28 of county commissioners of a county or the governing authority
29 of a municipality may adopt an ordinance to grant a partial

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30 exemption to property used to provide affordable housing to
31 natural persons or families meeting the extremely-low-income,
32 very-low-income, low-income, or moderate-income limits specified
33 in s. 420.0004. Such property is considered property used for a
34 charitable purpose. To be eligible for the exemption, the
35 property must be within a multifamily project containing 50 or
36 more residential units, at least 10 percent of which are used to
37 provide affordable housing meeting the requirements of this
38 subsection and be subject to a recorded land use restriction
39 agreement in favor of the Florida Housing Finance Corporation or
40 any other governmental or quasi-governmental jurisdiction which
41 requires that any units qualifying for the exemption be used for
42 providing affordable housing. Except as provided in paragraph
43 (b), eligible property may receive an ad valorem property tax
44 exemption of up to 75 percent of the assessed value of the
45 residential units used to provide affordable housing. For
46 purposes of this subsection, the term "affordable" has the same
47 meaning as in s. 420.0004.

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

52 (2) An ordinance granting the exemption authorized by this
53 section must:

54 (a) Be adopted under the procedures for adoption of a
55 nonemergency ordinance by a board of county commissioners
56 specified in chapter 125 or by a municipal governing authority
57 specified in chapter 166.

58 (b) Require that a taxpayer claiming the exemption submit

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59 an application to the property appraiser no later than March 1
60 of each year. The annual application must be accompanied by an
61 affidavit from the taxpayer certifying that the taxpayer has
62 verified that, at the time of application, each person or family
63 occupying an exempt residential unit meets the household income
64 limitations specified in this section.

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

67 (d) Specify that the property may not receive an exemption
68 authorized by this section after the expiration or repeal of the
69 ordinance.

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

73 (3) The board of county commissioners or municipal
74 governing authority must deliver a copy of any ordinance adopted
75 under this section to the property appraiser no later than
76 December 1 of the year before the year the exemption will take
77 effect. If the ordinance is repealed, the board of county
78 commissioners or municipal governing authority must notify the
79 property appraiser no later than December 1 of the year before
80 the year the exemption expires.

81 (4) The property appraiser shall apply the exemption only
82 to those portions of property which are used to provide
83 affordable housing. Units that are vacant must be treated as
84 portions of the affordable housing property exempt under this
85 section if the use of the units is restricted to providing
86 affordable housing to natural persons or families described in
87 paragraph (1) (a) and a reasonable effort is made to lease the

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88 units to qualifying persons or families.

89 (5) If the property appraiser determines that for any year
90 during the immediately previous 10 years a person who was not
91 entitled to an exemption under this section was granted such an
92 exemption, the property appraiser must serve upon the owner a
93 notice of intent to record in the public records of the county a
94 notice of tax lien against any property owned by that person in
95 the county, and that property must be identified in the notice
96 of tax lien. Any property owned by the taxpayer and situated in
97 this state is subject to the taxes exempted by the improper
98 exemption, plus a penalty of 50 percent of the unpaid taxes for
99 each year and interest at a rate of 15 percent per annum. If an
100 exemption is improperly granted as a result of a clerical
101 mistake or an omission by the property appraiser, the property
102 owner improperly receiving the exemption may not be assessed a
103 penalty or interest.

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

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

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