

1                                   A bill to be entitled  
 2           An act relating to property tax exemptions for  
 3           affordable property; amending s. 196.1979, F.S.,  
 4           authorizing counties and municipalities to exempt  
 5           certain accessory dwelling units from ad valorem  
 6           taxation; deleting a provision requiring certain tax  
 7           exemptions to automatically expire; providing  
 8           applicability; providing an effective date.

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

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 12           Section 1. Paragraphs (a) and (b) of subsection (1) and  
 13           subsection (5) of section 196.1979, Florida Statutes, are  
 14           amended to read:

15           196.1979 County and municipal affordable housing property  
 16           exemption.—

17           (1)(a) Notwithstanding ss. 196.195 and 196.196, the board  
 18           of county commissioners of a county or the governing body of a  
 19           municipality may adopt an ordinance to exempt those portions of  
 20           property used to provide affordable housing meeting the  
 21           requirements of this section. Such property is considered  
 22           property used for a charitable purpose. To be eligible for the  
 23           exemption, the portions of property:

24           1. Must be used to house natural persons or families whose  
 25           annual household income:

26 a. Is greater than 30 percent but not more than 60 percent  
 27 of the median annual adjusted gross income for households within  
 28 the metropolitan statistical area or, if not within a  
 29 metropolitan statistical area, within the county in which the  
 30 person or family resides; or

31 b. Does not exceed 30 percent of the median annual  
 32 adjusted gross income for households within the metropolitan  
 33 statistical area or, if not within a metropolitan statistical  
 34 area, within the county in which the person or family resides;

35 2.a. Must be within a multifamily project containing 50 or  
 36 more residential units, at least 20 percent of which are used to  
 37 provide affordable housing that meets the requirements of this  
 38 section; or

39 b. Must be an accessory dwelling unit as defined in s.  
 40 163.31771(2)(a);

41 3. Must be rented for an amount no greater than the amount  
 42 as specified by the most recent multifamily rental programs  
 43 income and rent limit chart posted by the corporation and  
 44 derived from the Multifamily Tax Subsidy Projects Income Limits  
 45 published by the United States Department of Housing and Urban  
 46 Development or 90 percent of the fair market value rent as  
 47 determined by a rental market study meeting the requirements of  
 48 subsection (4), whichever is less;

49 4. May not have been cited for code violations on three or  
 50 more occasions in the 24 months before the submission of a tax

51 exemption application;

52 5. May not have any cited code violations that have not  
 53 been properly remedied by the property owner before the  
 54 submission of a tax exemption application; and

55 6. May not have any unpaid fines or charges relating to  
 56 the cited code violations. Payment of unpaid fines or charges  
 57 before a final determination on a property's qualification for  
 58 an exemption under this section will not exclude such property  
 59 from eligibility if the property otherwise complies with all  
 60 other requirements for the exemption.

61 (b) Qualified property may receive an ad valorem property  
 62 tax exemption of:

63 1. Up to 75 percent of the assessed value of each  
 64 residential unit used to provide affordable housing if fewer  
 65 than 100 percent of the multifamily project's residential units  
 66 are used to provide affordable housing meeting the requirements  
 67 of this section.

68 2. Up to 100 percent of the assessed value if 100 percent  
 69 of the multifamily project's residential units are used to  
 70 provide affordable housing meeting the requirements of this  
 71 section.

72 3. Up to 100 percent of the assessed value of the  
 73 accessory dwelling unit if the unit is used to provide  
 74 affordable housing meeting the requirements of this section.

75 ~~(5) An ordinance adopted under this section must expire~~

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76 | ~~before the fourth January 1 after adoption; however, the board~~  
77 | ~~of county commissioners or the governing body of the~~  
78 | ~~municipality may adopt a new ordinance to renew the exemption.~~  
79 | The board of county commissioners or the governing body of the  
80 | municipality shall deliver a copy of an ordinance adopted under  
81 | this section to the department and the property appraiser within  
82 | 10 days after its adoption. If the ordinance ~~expires or is~~  
83 | ~~repealed,~~ the board of county commissioners or the governing  
84 | body of the municipality must notify the department and the  
85 | property appraiser within 10 days after such ~~its expiration or~~  
86 | ~~repeal.~~

87 |       Section 2. The amendments made by this act to s. 196.1979,  
88 | Florida Statutes, first apply to the 2025 ad valorem tax roll.

89 |       Section 3. This act shall take effect July 1, 2024.