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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/16/2024	.	
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The Committee on Community Affairs (Calatayud) recommended the following:

Senate Amendment (with title amendment)

Delete lines 12 - 86
and insert:

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

196.1979 County and municipal affordable housing property exemption.—

(1) (a) Notwithstanding ss. 196.195 and 196.196, the board



907494

11 of county commissioners of a county or the governing body of a
12 municipality may adopt an ordinance to exempt those portions of
13 property used to provide affordable housing meeting the
14 requirements of this section. Such property is considered
15 property used for a charitable purpose. To be eligible for the
16 exemption, the portions of property:

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

19 a. Is greater than 30 percent but not more than 60 percent
20 of the median annual adjusted gross income for households within
21 the metropolitan statistical area or, if not within a
22 metropolitan statistical area, within the county in which the
23 person or family resides; or

24 b. Does not exceed 30 percent of the median annual adjusted
25 gross income for households within the metropolitan statistical
26 area or, if not within a metropolitan statistical area, within
27 the county in which the person or family resides;

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

32 b. Must be an accessory dwelling unit as defined in s.
33 163.31771(2)(a);

34 3. Must be rented for an amount no greater than the amount
35 as specified by the most recent multifamily rental programs
36 income and rent limit chart posted by the corporation and
37 derived from the Multifamily Tax Subsidy Projects Income Limits
38 published by the United States Department of Housing and Urban
39 Development or 90 percent of the fair market value rent as



907494

40 determined by a rental market study meeting the requirements of
41 subsection (4), whichever is less;

42 4. May not have been cited for code violations on three or
43 more occasions in the 24 months before the submission of a tax
44 exemption application;

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

48 6. May not have any unpaid fines or charges relating to the
49 cited code violations. Payment of unpaid fines or charges before
50 a final determination on a property's qualification for an
51 exemption under this section will not exclude such property from
52 eligibility if the property otherwise complies with all other
53 requirements for the exemption.

54 (b) Qualified property may receive an ad valorem property
55 tax exemption of:

56 1. Up to 75 percent of the assessed value of each
57 residential unit used to provide affordable housing if fewer
58 than 100 percent of the multifamily project's residential units
59 are used to provide affordable housing meeting the requirements
60 of this section.

61 2. Up to 100 percent of the assessed value if 100 percent
62 of the multifamily project's residential units are used to
63 provide affordable housing meeting the requirements of this
64 section.

65 3. Up to 100 percent of the assessed value of the accessory
66 dwelling unit if the unit is used to provide affordable housing
67 meeting the requirements of this section.

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907494

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70 ===== T I T L E A M E N D M E N T =====

71 And the title is amended as follows:

72 Delete lines 6 - 7

73 and insert:

74 units from ad valorem taxation;