

By Senator Calatayud

38-00602A-24

20241440\_\_

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

9  
10   Be It Enacted by the Legislature of the State of Florida:

11  
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

38-00602A-24

20241440\_\_

30 person or family resides; or

31 b. Does not exceed 30 percent of the median annual adjusted  
32 gross income for households within the metropolitan statistical  
33 area or, if not within a metropolitan statistical area, within  
34 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 the  
56 cited code violations. Payment of unpaid fines or charges before  
57 a final determination on a property's qualification for an  
58 exemption under this section will not exclude such property from

38-00602A-24

20241440\_\_

59 eligibility if the property otherwise complies with all other  
60 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 accessory  
73 dwelling unit if the unit is used to provide affordable housing  
74 meeting the requirements of this section.

75 ~~(5) An ordinance adopted under this section must expire~~  
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 its expiration or  
86 repeal.

87 Section 2. The amendments made by this act to s. 196.1979,

38-00602A-24

20241440\_\_

88 Florida Statutes, first apply to the 2025 ad valorem tax roll.

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