

By the Committee on Community Affairs; and Senator Calatayud

578-02147-24

20241440c1

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; providing  
7           applicability; providing an effective date.

8  
9   Be It Enacted by the Legislature of the State of Florida:

10  
11           Section 1. Paragraphs (a) and (b) of subsection (1) of  
12           section 196.1979, Florida Statutes, are amended to read:

13           196.1979 County and municipal affordable housing property  
14           exemption.—

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

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

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

29           b. Does not exceed 30 percent of the median annual adjusted

578-02147-24

20241440c1

30 gross income for households within the metropolitan statistical  
31 area or, if not within a metropolitan statistical area, within  
32 the county in which the person or family resides;

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

37 b. Must be an accessory dwelling unit as defined in s.  
38 163.31771(2)(a);

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

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

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

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

578-02147-24

20241440c1

59 (b) Qualified property may receive an ad valorem property  
60 tax exemption of:

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

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

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

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

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