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By the Committee on Rules; the Appropriations Committee on Transportation, Tourism, and Economic Development; the Committee on Community Affairs; and Senator Gaetz

595-03121-25 2025184c3 A bill to be entitled

An act relating to affordable housing; amending s. 163.31771, F.S.; defining the term "primary dwelling unit"; requiring, rather than authorizing, local governments to adopt, by a specified date, an ordinance to allow accessory dwelling units in certain areas; requiring such ordinances to apply prospectively; prohibiting such ordinances from including certain requirements or prohibitions; deleting a requirement that an application for a building permit to construct an accessory dwelling unit include a certain affidavit; revising the accessory dwelling units that apply toward satisfying a certain component of a local government's comprehensive plan; prohibiting the denial of a homestead exemption for certain portions of property on a specified basis; requiring that a rented accessory dwelling unit be assessed separately from the homestead property and taxed according to its use; amending s. 420.615, F.S.; authorizing a local government to provide a density bonus incentive to landowners who make certain real property donations to assist in the provision of affordable housing for military families; requiring the Office of Program Policy Analysis and Government Accountability to evaluate the efficacy of using mezzanine finance and the potential of tiny homes for specified purposes; requiring the office to consult with certain entities; requiring the office to submit a certain report to the

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Legislature by a specified date; providing an effective date.

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

Section 1. Subsections (3) and (4) and present subsection (5) of section 163.31771, Florida Statutes, are amended, paragraph (h) is added to subsection (2) of that section, and a new subsection (5) is added to that section, to read:

163.31771 Accessory dwelling units.-

- (2) As used in this section, the term:
- (h) "Primary dwelling unit" means the existing or proposed single-family dwelling on the property where a proposed accessory dwelling unit would be located.
- (3) By December 1, 2025, a local government shall may adopt an ordinance to allow accessory dwelling units in any area zoned for single-family residential use. Such ordinance must apply prospectively to accessory dwelling units permitted or constructed after the date the ordinance is adopted. Such ordinance may regulate the permitting, construction, and use of an accessory dwelling unit, but may not do any of the following:
- (a) Prohibit the owner of an accessory dwelling unit from offering the accessory dwelling unit for rent, except as otherwise provided by law.
- (b) Require that the owner of a parcel on which an accessory dwelling unit is constructed reside in the primary dwelling unit.
- (c) Increase parking requirements on any parcel that can accommodate an additional motor vehicle on a driveway without

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impeding access to the primary dwelling unit.

(d) Require replacement parking if a garage, carport, or covered parking structure is converted to create an accessory dwelling unit.

- (4) An application for a building permit to construct an accessory dwelling unit must include an affidavit from the applicant which attests that the unit will be rented at an affordable rate to an extremely-low-income, very-low-income, low-income, or moderate-income person or persons.
- (5) Each accessory dwelling unit allowed by an ordinance adopted under this section which provides affordable rental housing shall apply toward satisfying the affordable housing component of the housing element in the local government's comprehensive plan under s. 163.3177(6)(f).
- (5) The owner of a property with an accessory dwelling unit may not be denied a homestead exemption for those portions of property on which the owner maintains a permanent residence solely on the basis of the property containing an accessory dwelling unit that is or may be rented to another person.

 However, if the accessory dwelling unit is rented to another person, the accessory dwelling unit must be assessed separately from the homestead property and taxed according to its use.

Section 2. Subsection (1) of section 420.615, Florida Statutes, is amended to read:

- 420.615 Affordable housing land donation density bonus incentives.—
- (1) A local government may provide density bonus incentives pursuant to the provisions of this section to any landowner who voluntarily donates fee simple interest in real property to the

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local government for the purpose of assisting the local government in providing affordable housing, including housing that is affordable for military families receiving the basic allowance for housing. Donated real property must be determined by the local government to be appropriate for use as affordable housing and must be subject to deed restrictions to ensure that the property will be used for affordable housing.

Section 3. The Office of Program Policy Analysis and
Government Accountability (OPPAGA) shall evaluate the efficacy
of using mezzanine finance, or second-position short-term debt,
to stimulate the construction of owner-occupied housing that is
affordable as defined in s. 420.0004(3), Florida Statutes, in
this state. OPPAGA shall also evaluate the potential of tiny
homes in meeting the need for affordable housing in this state.
OPPAGA shall consult with the Florida Housing Finance
Corporation and the Shimberg Center for Housing Studies at the
University of Florida in conducting its evaluation. By December
31, 2026, OPPAGA shall submit a report of its findings to the
President of the Senate and the Speaker of the House of
Representatives. Such report must include recommendations for
the structuring of a model mezzanine finance program.

Section 4. This act shall take effect July 1, 2025.