

1 A bill to be entitled
2 An act relating to housing; amending s. 163.31771,
3 F.S.; defining the terms "by right" and "primary
4 dwelling unit"; requiring, rather than authorizing,
5 local governments to adopt, by a specified date, an
6 ordinance to allow accessory dwelling units in certain
7 areas; requiring that such ordinances apply
8 prospectively; prohibiting the inclusion of certain
9 requirements or prohibitions in such ordinances;
10 deleting a requirement that an application for a
11 building permit to construct an accessory dwelling
12 unit include a certain affidavit; revising the
13 accessory dwelling units that apply toward satisfying
14 a certain component of a local government's
15 comprehensive plan; prohibiting the denial of a
16 homestead exemption for certain portions of property
17 on a specified basis; requiring that a rented
18 accessory dwelling unit be assessed separately from
19 the homestead property and taxed according to its use;
20 amending s. 420.615, F.S.; authorizing a local
21 government to provide a density bonus incentive to
22 landowners who make certain real property donations to
23 assist in the provision of affordable housing for
24 military families; requiring the Office of Program
25 Policy Analysis and Government Accountability to

26 evaluate the efficacy of using mezzanine finance and
27 the potential of tiny homes for specified purposes;
28 requiring the office to consult with certain entities;
29 requiring the office to submit a certain report to the
30 Legislature by a specified date; providing an
31 effective date.

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

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35 **Section 1. Subsections (2) through (5) of section**
36 **163.31771, Florida Statutes, are amended, and a new subsection**
37 **(5) is added to that section, to read:**

38 163.31771 Accessory dwelling units.—

39 (2) As used in this section, the term:

40 (a) "Accessory dwelling unit" means an ancillary or
41 secondary living unit, that has a separate kitchen, bathroom,
42 and sleeping area, existing either within the same structure, or
43 on the same lot, as the primary dwelling unit.

44 (b) "Affordable rental" means that monthly rent and
45 utilities do not exceed 30 percent of that amount which
46 represents the percentage of the median adjusted gross annual
47 income for extremely-low-income, very-low-income, low-income, or
48 moderate-income persons.

49 (c) "By right" means the ability to be approved without
50 requiring a public hearing; a variance, conditional use permit,

51 special permit, or special exception; or other discretionary
52 action, other than a determination that a site plan conforms
53 with applicable zoning regulations.

54 (e)~~(e)~~ "Local government" means a county or municipality.

55 (f)~~(d)~~ "Low-income persons" has the same meaning as in s.
56 420.0004(11).

57 (g)~~(e)~~ "Moderate-income persons" has the same meaning as
58 in s. 420.0004(12).

59 (h) "Primary dwelling unit" means the existing or proposed
60 single-family dwelling on the property where a proposed
61 accessory dwelling unit would be located.

62 (i)~~(f)~~ "Very-low-income persons" has the same meaning as
63 in s. 420.0004(17).

64 (d)~~(g)~~ "Extremely-low-income persons" has the same meaning
65 as in s. 420.0004(9).

66 (3) By December 1, 2026, a local government shall ~~may~~
67 adopt an ordinance to allow accessory dwelling units by right in
68 any area zoned for single-family residential use. Such ordinance
69 must apply prospectively to accessory dwelling units approved
70 after the date the ordinance is adopted. Such ordinance may
71 regulate the permitting, construction, and use of an accessory
72 dwelling unit but may not do any of the following:

73 (a) Require that the owner of a parcel on which an
74 accessory dwelling unit is constructed reside in the primary
75 dwelling unit.

76 (b) Increase parking requirements on any parcel that can
77 accommodate an additional motor vehicle on a driveway without
78 impeding access to the primary dwelling unit.

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

82 (d) Impose discretionary review or hearing standards, such
83 as requiring a conditional use approval or special exception to
84 construct an accessory dwelling unit, or other review standards
85 that do not apply generally to other housing in the same
86 district or zone.

87 ~~(4) An application for a building permit to construct an~~
88 ~~accessory dwelling unit must include an affidavit from the~~
89 ~~applicant which attests that the unit will be rented at an~~
90 ~~affordable rate to an extremely low income, very low income,~~
91 ~~low income, or moderate income person or persons.~~

92 (4)(5) Each accessory dwelling unit allowed by an
93 ordinance adopted under this section which provides affordable
94 rental housing shall apply toward satisfying the affordable
95 housing component of the housing element in the local
96 government's comprehensive plan under s. 163.3177(6)(f).

97 (5) The owner of a property with an accessory dwelling
98 unit may not be denied a homestead exemption for those portions
99 of property on which the owner maintains a permanent residence
100 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 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.

126 OPPAGA shall consult with the Florida Housing Finance
127 Corporation and the Shimberg Center for Housing Studies at the
128 University of Florida in conducting its evaluation. By December
129 31, 2027, OPPAGA shall submit a report of its findings to the
130 President of the Senate and the Speaker of the House of
131 Representatives. Such report must include recommendations for
132 the structuring of a model mezzanine finance program.

133 **Section 4.** This act shall take effect July 1, 2026.