

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to taxation of affordable housing;
3 creating s. 196.1979, F.S.; authorizing counties and
4 municipalities to adopt ordinances to grant ad valorem
5 tax exemptions to property owners whose properties are
6 used to provide affordable housing; specifying
7 requirements for eligibility for such exemptions;
8 specifying limits on the amount of such exemptions;
9 defining the term "affordable"; specifying
10 requirements for ordinances granting such exemptions;
11 specifying duties of boards of county commissioners
12 and municipal governing bodies adopting ordinances
13 granting such exemptions or repealing such ordinances;
14 specifying duties of property appraisers; requiring
15 owners of property that is improperly granted such
16 exemptions to pay taxes, penalties, and interest;
17 exempting property owners from payment of penalties or
18 interest under certain circumstances; providing
19 construction; providing applicability; providing an
20 effective date.

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

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24 Section 1. Section 196.1979, Florida Statutes, is created
25 to read:

26 196.1979 County and municipal affordable housing property
27 exemption.—

28 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board
29 of county commissioners of a county or the governing body of a

40-00585-23

2023220__

30 municipality may adopt an ordinance to grant an ad valorem
31 property tax exemption for property used to provide affordable
32 housing to persons or families meeting the extremely-low-income,
33 very-low-income, low-income, or moderate-income limits specified
34 in s. 420.0004. Such property is considered property used for a
35 charitable purpose. To be eligible for the exemption, the
36 property must be within a multifamily project containing 50 or
37 more residential units, at least 10 percent of which are used to
38 provide affordable housing meeting the requirements of this
39 paragraph, and be subject to a recorded land use restriction
40 agreement in favor of the Florida Housing Finance Corporation or
41 any other governmental or quasi-governmental jurisdiction which
42 requires that any units qualifying for the exemption be used to
43 provide affordable housing. Except as provided in paragraph (b),
44 eligible property may receive an exemption of up to 75 percent
45 of the assessed value of the residential units used to provide
46 affordable housing. For purposes of this subsection, the term
47 "affordable" has the same meaning as in s. 420.0004.

48 (b) Property eligible for the exemption under paragraph (a)
49 may receive an exemption of up to 100 percent of the assessed
50 value if 100 percent of the project's residential units are used
51 to provide affordable housing.

52 (2) An ordinance granting the exemption authorized by this
53 section must:

54 (a) Be adopted under the procedures for adoption of a
55 nonemergency ordinance by a board of county commissioners
56 specified in chapter 125 or by a municipal governing body
57 specified in chapter 166.

58 (b) Require that a taxpayer claiming the exemption submit

40-00585-23

2023220__

59 an application to the property appraiser no later than March 1
60 of each year. The annual application must be accompanied by an
61 affidavit from the taxpayer certifying that the taxpayer has
62 verified that, at the time of application, each person or family
63 occupying an exempt residential unit meets the household income
64 limitations specified in paragraph (1) (a).

65 (c) Specify that the exemption applies only to taxes levied
66 by the unit of government granting the exemption.

67 (d) Specify that the property may not receive an exemption
68 authorized by this section after the expiration or repeal of the
69 ordinance.

70 (e) Identify the percentage of the assessed value that may
71 be exempted, subject to the percentage limitations in subsection
72 (1).

73 (3) The board of county commissioners or municipal
74 governing body must deliver a copy of any ordinance adopted
75 under this section to the property appraiser no later than
76 December 1 of the year before the year the exemption will take
77 effect. If the ordinance is repealed, the board of county
78 commissioners or municipal governing body must notify the
79 property appraiser no later than December 1 of the year before
80 the year the exemption is set to expire.

81 (4) The property appraiser shall apply the exemption only
82 to those portions of property which are used to provide
83 affordable housing. Units that are vacant must be treated as
84 portions of the affordable housing property exempt under this
85 section if the use of the units is restricted to providing
86 affordable housing to persons or families described in paragraph
87 (1) (a) and a reasonable effort is made to lease the units to

40-00585-23

2023220__

88 qualifying persons or families.

89 (5) If the property appraiser determines that for any year
90 during the immediately previous 10 years a property that was not
91 entitled to an exemption under this section was granted such an
92 exemption, the property appraiser must serve upon the property
93 owner a notice of intent to record in the public records of the
94 county a notice of tax lien against any property owned by that
95 person in the county, and that property must be identified in
96 the notice of tax lien. Any property owned by such person and
97 situated in this state is subject to the taxes exempted by the
98 improper exemption, plus a penalty of 50 percent of the unpaid
99 taxes for each year and interest at a rate of 15 percent per
100 annum. If an exemption is improperly granted as a result of a
101 clerical mistake or an omission by the property appraiser, the
102 property owner improperly receiving the exemption may not be
103 assessed a penalty or interest.

104 (6) Eligibility criteria other than those specified in
105 paragraph (1)(a) may not be applied in determining whether
106 property qualifies for an exemption under this section.

107 Section 2. The creation by this act of s. 196.1979, Florida
108 Statutes, first applies to the 2024 tax roll.

109 Section 3. This act shall take effect July 1, 2023.