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; providing 7 construction; specifying requirements for eligibility 8 for such exemptions; specifying limits on the amount 9 of such exemptions; defining the term "affordable"; specifying requirements for ordinances granting such 10 11 exemptions; specifying duties of boards of county commissioners and municipal governing bodies adopting 12 13 ordinances granting such exemptions; specifying duties of property appraisers; requiring owners of property 14 15 that is improperly granted such exemptions to pay 16 taxes, penalties, and interest; exempting property 17 owners from payment of penalties or interest under certain circumstances; providing construction; 18 19 providing applicability; providing an effective date. 20 21 Be It Enacted by the Legislature of the State of Florida: 22 Section 1. Section 196.1979, Florida Statutes, is created 23 24 to read: 25 196.1979 County and municipal affordable housing property Page 1 of 5

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2023

26	exemption
27	(1)(a) Notwithstanding ss. 196.195 and 196.196, the board
28	of county commissioners of a county or the governing body of a
29	municipality may adopt an ordinance to grant an ad valorem
30	property tax exemption for property used to provide affordable
31	housing to persons or families meeting the extremely-low-income,
32	very-low-income, low-income, or moderate-income limits specified
33	in s. 420.0004. Such property is considered property used for a
34	charitable purpose. To be eligible for the exemption, the
35	property must be within a multifamily project containing 50 or
36	more residential units, at least 10 percent of which are used to
37	provide affordable housing meeting the requirements of this
38	paragraph, and be subject to a recorded land use restriction
39	agreement in favor of the Florida Housing Finance Corporation or
40	any other governmental or quasi-governmental jurisdiction which
41	requires that any units qualifying for the exemption be used to
42	provide affordable housing. Except as provided in paragraph (b),
43	eligible property may receive an exemption of up to 75 percent
44	of the assessed value of the residential units used to provide
45	affordable housing. For purposes of this subsection, the term
46	"affordable" has the same meaning as in s. 420.0004.
47	(b) Property eligible for the exemption under paragraph
48	(a) may receive an exemption of up to 100 percent of the
49	assessed value if 100 percent of the project's residential units
50	are used to provide affordable housing.

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51 (2) An ordinance granting the exemption authorized by this 52 section must: 53 (a) Be adopted under the procedures for adoption of a nonemergency ordinance by a board of county commissioners 54 55 specified in chapter 125 or by a municipal governing body 56 specified in chapter 166. 57 (b) Require that a taxpayer claiming the exemption submit an application to the property appraiser no later than March 1 58 59 of each year. The annual application must be accompanied by an 60 affidavit from the taxpayer certifying that the taxpayer has 61 verified that, at the time of application, each person or family occupying an exempt residential unit meets the household income 62 63 limitations specified in paragraph (1)(a). 64 (c) Specify that the exemption applies only to taxes 65 levied by the unit of government granting the exemption. 66 (d) Specify that the property may not receive an exemption 67 authorized by this section after the expiration or repeal of the 68 ordinance. 69 (e) Identify the percentage of the assessed value that may 70 be exempted, subject to the percentage limitations in subsection (1). 71 72 The board of county commissioners or municipal (3) governing body must deliver a copy of any ordinance adopted 73 74 under this section to the property appraiser no later than 75 December 1 of the year before the year the exemption will take

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76 effect. If the ordinance is repealed, the board of county 77 commissioners or municipal governing body must notify the 78 property appraiser no later than December 1 of the year before 79 the year the exemption is set to expire. 80 The property appraiser shall apply the exemption only (4) to those portions of property which are used to provide 81 82 affordable housing. Units that are vacant must be treated as 83 portions of the affordable housing property exempt under this 84 section if the use of the units is restricted to providing 85 affordable housing to persons or families described in paragraph 86 (1) (a) and a reasonable effort is made to lease the units to 87 qualifying persons or families. (5) If the property appraiser determines that for any year 88 89 during the immediately previous 10 years a property that was not 90 entitled to an exemption under this section was granted such an 91 exemption, the property appraiser must serve upon the property 92 owner a notice of intent to record in the public records of the 93 county a notice of tax lien against any property owned by that 94 person in the county, and that property must be identified in 95 the notice of tax lien. Any property owned by such person and 96 situated in this state is subject to the taxes exempted by the 97 improper exemption, plus a penalty of 50 percent of the unpaid 98 taxes for each year and interest at a rate of 15 percent per 99 annum. If an exemption is improperly granted as a result of a 100 clerical mistake or an omission by the property appraiser, the

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101	property owner improperly receiving the exemption may not be
102	assessed a penalty or interest.
103	(6) Eligibility criteria other than those specified in
104	paragraph (1)(a) may not be applied in determining whether
105	property qualifies for an exemption under this section.
106	Section 2. The creation by this act of s. 196.1979,
107	Florida Statutes, first applies to the 2024 tax roll.
108	Section 3. This act shall take effect July 1, 2023.

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