



ALACHUA COUNTY, FL
Joint Alachua County BoCC /
Town of LaCrosse Special Meeting
Meeting Agenda

May 15, 2025

6:00 PM

LaCrosse Town Hall

20613 N. State Road 121, LaCrosse, FL 32658

In-person **Public Comment** is taken after each non-ministerial motion A the conclusion of the meeting, **individuals** can also speak for up to 3 minutes about any matter during the **General Comment** period.

All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

If you have a disability and need an accommodation to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352) 374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

- A. Call To Order
- B. Welcome
- C. Introduction
 - 1. Dianne Dubberly, Mayor, Town of LaCrosse
 - 2. Charles Chestnut, Chair, Alachua County Commission
- D. Adoption of the Agenda

Recommended Action:
To approve the Agenda.
- E. Items For Discussion
 - 1. Rocky Creek Bridge - ILA Discussion
 - 2. Condition of County Roads - 25-00415
 - 3. Fire Contract Discussion
 - 4. Single Member Districts Status Update
 - 5. Live Local Act
- F. Public Comment
- G. Commission General Comments and Information Discussion
 - 1. County Commission Comment
 - 2. Town Commission Comment
- H. Adjourn

Recommended Action:
To adjourn the meeting.



104 264126

STRUCTURE TYPE LEGEND

104 REINFORCED CONCRETE TEE BEAM

| UNKNOWN FOUNDATION MINIMAL BRIDGE - PLAN OF ACTION | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------|
| 1. GENERAL INFORMATION | | | |
| Structure number: <u>264126</u> | City, County, State: <u>Alachua County, FL</u> | | Waterway: <u>Branch of Rocky Creek</u> |
| Structure name: <u>N/A</u> | State highway or facility carried: <u>NW 58th Terrace</u> | | Owner: <u>Town of LaCrosse</u> |
| Year built: <u>1924</u> | Year rebuilt: <u>N/A</u> | Bridge replacement plans (if scheduled): <u>No</u> Anticipated opening date: <u>N/A</u> | |
| Structure type: <input checked="" type="checkbox"/> Bridge <input type="checkbox"/> Culvert Structure size and description: <u>1-Span CIP concrete beam bridge on concrete abutments, 32' L x 23' W</u> | | | |
| Foundations: <input type="checkbox"/> Known, type: _____ Depth: _____ <input checked="" type="checkbox"/> Unknown | | | |
| Subsurface soil information (check all that apply): <input checked="" type="checkbox"/> Non-cohesive <input type="checkbox"/> Cohesive <input type="checkbox"/> Rock <input type="checkbox"/> Unknown | | | |
| Bridge ADT: <u>401</u> | Year/ADT: <u>2023</u> | % Trucks: <u>5%</u> | |
| Does the bridge provide service to emergency facilities and/or an evacuation route (Y/N)? <u>N</u> If so, describe: | | | |
| 2. RESPONSIBILITY FOR POA | | | |
| Author(s) of POA (name, title, agency/organization, telephone, pager, email): <u>Paul Free, PE, Sr. Bridge Engineer, STV / Ralph Whitehead Associates, 904-730-9777, paul.free@stvinc.com</u> Date: <u>10-20-10</u> | | | |
| Concurrences on POA (name, title, agency/organization, telephone, pager, email): <u>C. Dianne Dubberly, Mayor, Town of LaCrosse, 386-462-2784, 352-339-0868, lacrosse386@windstream.net</u> | | | |
| POA updated by (name, title, agency, organization): <u>Michael Scherer, Professional Engineer, Ayres Associates</u> Date of update: <u>11/08/2023</u> Items update: <u>NBI Ratings, ADT, Bridge on Detour Route info</u> | | | |
| POA to be updated every <u>24</u> months by (name, title, agency/organization): <u>FDOT District 2 Bridge Maintenance Office – 386-961-7000</u> Date of next update/review: <u>During routine inspections</u> | | | |
| 3. SCOUR VULNERABILITY | | | |
| a. Current Item 113 Code: <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 Other: <u>U</u> | | | |
| b. Source of Scour Critical Code: <input type="checkbox"/> Observed <input type="checkbox"/> Assessment <input checked="" type="checkbox"/> Calculated Other: <u> </u> | | | |
| c. Scour Evaluation Summary: <u>Phase II completed.</u> | | | |
| d. Scour History: | | | |

Unknown Foundation-Plan of Action

ATTACHMENT E

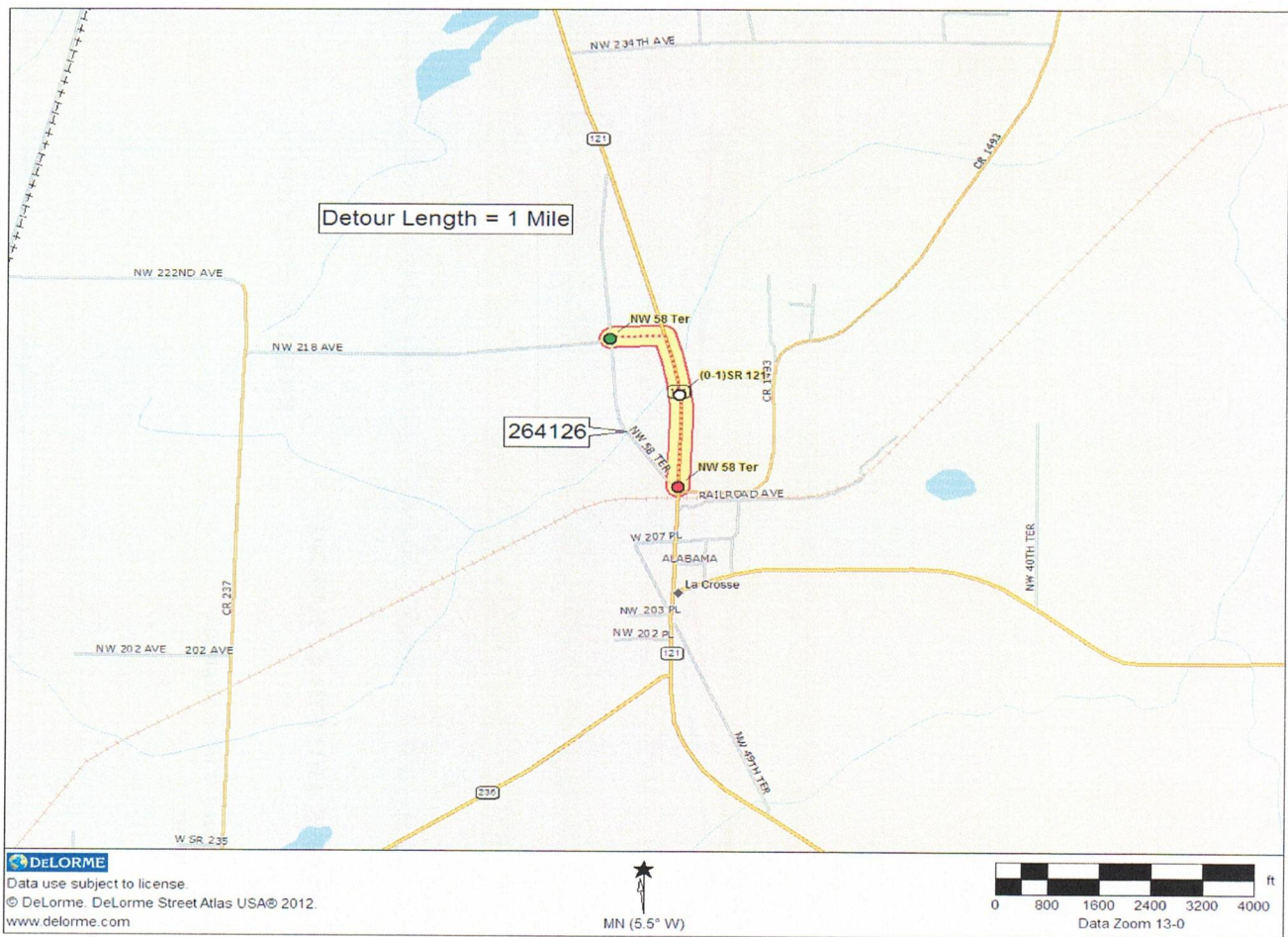
FLORIDA DEPARTMENT OF TRANSPORTATION

DETOUR ROUTE MAP

Bridge No. 264126

NW 58th Terrace over Branch of Rocky Creek

0.15 Mile Northwest of SR 121

NW 58th Terrace over Branch of Rocky Creek

0.15 Mile NW of SR 121


Detour Route



Engineering
Road Maintenance
Vehicle Maintenance
Solid Waste Management
Parks & Open Space Management
Development Review
Inspections
Right of Way

PUBLIC WORKS DEPARTMENT

P.O. Box 1188 • Gainesville, Florida 32602-1188
(904) 462-2147 • 372-8110
FAX (904) 462-4557
Southwest Landfill 495-9215
FAX (904) 495-3671

Edwin E. Culpepper
Director/County Engineering

October 9, 1992

The Honorable Mitchell Harrell
Mayor, Town of LaCrosse
Town Hall
LaCrosse, FL 32658

RE: Road Transfers

Dear Mayor Harrell:

In accordance with Resolution 92-50, enclosed are copies of recorded deeds transferring certain roads identified in the resolution to the town.

If you have any questions in this regard, please do not hesitate to call me.

Sincerely,

Edwin E. Culpepper, P.E.

EEC:sn

Enclosure

xc: Darryl Courtney



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An Equal Opportunity Employer M F V H

10-5-8
This instrument prepared by:
Annetta Beazlie
Public Works Department
P.O. Box 1188
Gainesville, FL 32602-1188

RECORDED
OFFICIAL RECORDS

92 OCT -8 PM 1:52

CLERK OF CIRCUIT
COUNTY COURT
ALACHUA COUNTY, FL.

COUNTY DEED

RETURN TO
THIS DEED, made this 15th day of October, A.D.,
1992, by ALACHUA COUNTY, FLORIDA, a Political Subdivision of the State of
Florida, by its BOARD OF COUNTY COMMISSIONERS, party of the first part, and
the TOWN OF LACROSSE a municipal corporation, party of the second part;

WITNESSETH:

That the said party of the first part, for and in consideration of
the sum of One Dollar (\$1.00) to it in hand paid by the party of the second
part, receipt whereof is hereby acknowledged, has granted, bargained and sold
unto the party of the second part, their successors and assigns forever, the
following described land lying and being in Alachua County, Florida, to wit:

The County maintained roads more particularly described
in Exhibit "A" attached hereto and by reference made a
part hereof.

In accordance with Chapter 95.361 (1) of Florida Statutes, all
dedication, right, title, and interest to the above parcels were
vested in Alachua County, Florida.

TO HAVE AND TO HOLD the premises, and all the estate, right, title,
lien, interest and claim whatsoever of the parties of the first part, either
in law or equity, and all improvements thereon and appurtenances thereto, unto
the proper use, benefit and enjoyment of the party of the second part, its
successors and assigns, forever.

IN WITNESS WHEREOF, the said party of the first part has caused
these presents to be executed in its name by its Board of County Commissioners
acting by the Chairman of said Board, the day and year first above-written.

ALACHUA COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

By: Leveda Brown
Leveda Brown, Chairman

ATTEST:

A. Curtis Powers
A. Curtis Powers
Clerk of the Circuit Court

APPROVED AS TO FORM

Mary A. Marshall
County Attorney

Doc. St. Amt. \$
A. Curtis Powers, Clerk of Circuit Court
Alachua County - By

EXHIBIT "A"

LACROSSE

NW 49th Terrace (County Road NW 121-A)

That part of County maintained roadway known as NW 49th Terrace, a/k/a C.R. NW 121-A, generally described as: begin at it's intersection with State Road 121 in the Northwest 1/4 of Section 34, Township 7 South, Range 19 East, run in a Southeasterly direction, approximately 2,138.00 feet, through the Northwest 1/4 of said Section 34, to the South line of the Southeast 1/4 of the Northwest 1/4 of said Section 34.

Being approximately 0.405 miles in length.

NW 58th Terrace (County Road NW 121-A)

That part of County maintained roadway known as NW 58th Terrace, a/k/a C.R. NW 121-A, generally described as: begin at it's intersection with State Road 121 in the Northwest 1/4 of the Southwest 1/4 of Section 27, Township 7 South, Range 19 East, run in a Northwesterly direction, approximately 1,478.00 feet, through the said Northwest 1/4 of the Southwest 1/4, to it's intersection with the North line of said Northwest 1/4 of the Southwest 1/4.

Being approximately 0.280 miles in length.

Total of all roads in City of LaCrosse being approximately 0.685 miles in length.



Agenda Item Summary

File #: 25-00415

Agenda Date: 5/15/2025

Agenda Item Name:

Condition of County Roads

Presenter:

Ramone Gavarrete, Public Works Director

Description:

Condition of County Roads



Alachua County Public Works

Public Works

Ramon D. Gavarrete, P.E.

Public Works Director /
County Engineer

rgavarrete@alachuacounty.us

Tel. (352) 374-5245

Fax: (352) 337-6243

Public Works

Brian C. Kauffman, P.E.

Public Works Assistant Director

bkauffman@alachuacounty.us

Tel. (352) 548-1306

Fax: (352) 337-6243

Road & Bridge

Donald E. Clifton

Road Superintendent

dclifton@alachuacounty.us

Tel. (352) 374-5245

Cell: (352) 213-4832

Fleet Management

Jonathan Dotzler

Fleet Manager

jdotzler@alachuacounty.us

Tel. (386) 462-1975

Fax: (386) 418-0331

Administration

Kenneth Fair, CPA, CGFO

Sr. Administrative Support
Manager

kfair@alachuacounty.us

Tel. (352) 374-5245

Fax: (352) 337-6244

Survey

Matthew Pickel

County Surveyor

mpickel@alachuacounty.us

Tel. (352) 374-5245

Fax: (352) 337-6243

REPORT

Town of Lacrosse

NW 58th Terrace Bridge – Branch of Rocky Creek

- I. Background: Within the Town Limits of Lacrosse, just north of the railroad crossing and CR1493, NW 58th Terrace diverges to the NW from SR121. The roadway rejoins SR121 approximately 1.1 miles to the north. It's been reported that this roadway was originally the path of SR121 prior to improvements and rerouting. The southern 1,600+/-lf of NW 58th Terrace is within the municipal limits of the Town, with the next 1,500+/-lf of the roadway owned and maintained by Alachua County. Approximately 600lf north of SR121, a bridge constructed in 1924 crosses a branch of Rocky Creek. Regardless of the roadway ownership or maintenance responsibility, the Florida Department of Transportation (FDOT) is required to inspect all structures that are classified as bridges. For this bridge, the width between the supporting posts is over 20ft wide, qualifying it for the FDOT Bridge Management System inspections. As Structure ID #264126, it is subject to regular inspections and reporting by the FDOT at no cost to the bridge owner, however, any maintenance costs are the responsibility of the bridge owner. This bridge was inspected on 11/19/2024. As part of the Inspection Program, the FDOT is required to hold Owner training sessions. On April 21, 2025, the FDOT District 2 office held a training session which included ACPW, City of Gainesville, Town of Lacrosse, and others. Following the training session, Town Councilman Kyle Chesire contacted Stuart Cullen, PE (ACPW) to discuss the bridge report.
- II. FDOT Inspections: The FDOT Bridge Management System includes many components, with scheduled inspections at the core of the program. All bridges must be inspected by the FDOT at least every two years (24 months), with the inspection following a detailed procedure that includes the various components of the bridge such as the driving surface, the supporting beams, the supporting posts above water, the supporting posts and foundations below water, and the creek bed. This comprehensive inspection results in the promulgation of a Bridge Inspection Report of approximately 22 pages. Items to note in the Report include the Health Index, Overall NBI Ratings, and Inspector Recommendations. The report includes supporting information for the rating determinations and recommendations as well as a detour map and pictures. The report also includes some information which is no longer tracked and should not be utilized out of context.



Alachua County Public Works Department

Ramon D. Gavarrete, P. E.
Public Works Director

- III. Current Status: See attached for the 11/19/2024 Special-Posted Bridge Inspection Report for Structure ID: 264126. The Bridge is classified as “Functionally Obsolete” only because it doesn’t meet today’s design standards. Potential items can include substandard lane widths, unknown information, or other non-standard design specified items. The classification is not a structural evaluation, and it is no longer tracked or published. The reported Health Index of 90.94 is good as it’s above 85, the Deck NBI rating is 6 Satisfactory, the Superstructure NBI rating is 6 Satisfactory, the Substructure NBI rating is 6 Satisfactory, and the Channel NBI rating is 7 Minor Damage. The Bridge Inspection Program uses NBI ratings of 8 as Very Good, 7 as Good, 6 as Satisfactory, 5 as Fair, and 4 as Poor, with other higher and lower ratings. There are specific and detailed explanations for each ranking level based on the bridge component and what quality is observed. Therefore, the Health Index and NBI ratings for this bridge are good with no concerns or action items. The Inspector recommended action items on this report include traffic restrictions based on a load rating analysis dated 5/14/21 that requires the bridge to be posted with weight limits of SU=15 Tons, C=21 Tons, and ST5=24 Tons. The bridge is posted with these limits on both approaches; therefore no sign changes are required. These weight restrictions calculate to an operating factor that is more than 39.9% below legal load limits, therefore this inspection evaluation item is coded 0. With the weight restriction item coded at 0, the bridge inspection frequency is every 12 months, with the next inspection due in November 2025.
- IV. Action Plan: The 11/19/2024 Special-Posted Bridge Inspection Report included a Work Order Recommendation to remove the debris and vegetation from the deck along both shoulders. This recommendation is not an action item and is provided for general knowledge. As the bridge is posted in accordance with an applicable load rating analysis and there were no identified repairs, there are no specific action items to engage. ACPW suggests that the Town receive the report from the next inspection, due to be performed in November 2025 and forward it to ACPW for review and determination if maintenance services are necessary. If services are required, ACPW anticipates addressing the needs on an in-kind basis.
- V. On April 22, 2025, Public Works Staff reviewed the Bridge Inspection Report as received from the Florida Department of Transportation.

The inspection completed in November 2024 is actually “Fair” with a rating of 6. 7 and above are “Good”, 4 or less are “Poor”, 5 or 6 are “Good”. The “Health Index: 90.94” is good as it’s above 85. It’s classified as “Functionally Obsolete” only because it doesn’t meet today’s design standards. This can include lane widths or other items. It’s not a structural evaluation and is no longer tracked or published.

There are no recommended action items in this report, with the next inspection due in November 2025. The bridge is on a one-year inspection cycle probably due to its age. The maximum cycle is 24 months. Six months is used if there are items that need to be corrected or if there are concerns.

Given the above, there are no action items that need to be engaged for this bridge.

Subsequently, Ms. Kyle Cheshire, Town Council Seat Two, Town of LaCrosse, Florida, acknowledged the recommendation(s) and thanked staff “for the past help and current commitment to assist LaCrosse with our Bridge maintenance need”.

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM**

**Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR

| | |
|-----------------------------------------------------|-----------------------------------------------------|
| BY: Kisinger Campo & Associates | STRUCTURE NAME: NW 58TH TERRACE/BRANCH OF ROCKY CRK |
| OWNER: 3 Town/Township Hwy Agcy | YEAR BUILT: 1924 |
| MAINTAINED BY: 3 Town/Township Hwy Agcy | SECTION NO.: 26 000 000 |
| STRUCTURE TYPE: 1 Reinforced Concrete - 04 Tee Beam | MP: 0.000 |
| LOCATION: 0.15 MI NW OF SR 121 | ROUTE: 00000 |
| SERV. TYPE ON: 1 Highway | FACILITY CARRIED: NW 58TH TERRACE |
| SERV. TYPE UNDER: 5 Waterway | FEATURE INTERSECTED: BRANCH OF ROCKY CREEK |

☒ FUNCTIONALLY OBSOLETE☐ STRUCTURALLY DEFICIENT

TYPE OF INSPECTION: Special-Posted Bridge

DATE FIELD INSPECTION WAS PERFORMED: ABOVE WATER: 11/19/2024 UNDERWATER: N/A

SUFFICIENCY RATING: 46.3
HEALTH INDEX: 90.94

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

Inspection/CIDR Report with PDF attachment(s) (SPECIAL-POSTED BRIDGE INSPECTION REPORT)

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR

BY: Kisinger Campo & Associates

STRUCTURE NAME: NW 58TH TERRACE/BRANCH OF ROCKY CRK

OWNER: 3 Town/Township Hwy Agcy

YEAR BUILT: 1924

MAINTAINED BY: 3 Town/Township Hwy Agcy

SECTION NO.: 26 000 000

STRUCTURE TYPE: 1 Reinforced Concrete - 04 Tee Beam

MP: 0.000

LOCATION: 0.15 MI NW OF SR 121

ROUTE: 00000

SERV. TYPE ON: 1 Highway

FACILITY CARRIED: NW 58TH TERRACE

SERV. TYPE UNDER: 5 Waterway

FEATURE INTERSECTED: BRANCH OF ROCKY CREEK

☐ THIS BRIDGE CONTAINS FRACTURE CRITICAL COMPONENTS☐ THIS BRIDGE IS SCOUR CRITICAL☐ THIS REPORT IDENTIFIES DEFICIENCIES WHICH REQUIRE PROMPT CORRECTIVE ACTION☒ FUNCTIONALLY OBSOLETE☐ STRUCTURALLY DEFICIENT

TYPE OF INSPECTION: Special-Posted Bridge

DATE FIELD INSPECTION WAS PERFORMED: ABOVE WATER: 11/19/2024 UNDERWATER: N/A

OVERALL NBI RATINGS:

DECK: 6 Satisfactory

CHANNEL: 7 Minor Damage

SUPERSTRUCTURE: 6 Satisfactory

CULVERT: N N/A (NBI)

SUBSTRUCTURE: 6 Satisfactory

SUFF. RATING: 46.3

PERF. RATING: Good

HEALTH INDEX: 90.94

FIELD PERSONNEL / TITLE / NUMBER:**INITIALS**

Stack, Sean - Certified Bridge Inspector (CBI #00663) (lead)

Bilbro, Miranda - Bridge Inspector Technician

REVIEWING BRIDGE INSPECTION SUPERVISOR:

Renfro, Kenneth - Bridge Inspector (CBI #00395)

CONFIRMING REGISTERED PROFESSIONAL ENGINEER:Maurer, Mary Ellen - Professional Engineer (PE #44737) Kisinger Campo & Associates
4524 Oak Fair Blvd.

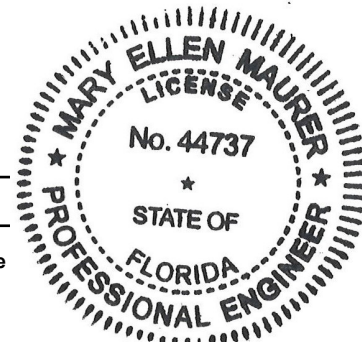
Certificate of Authorization #2317

Tampa Florida 33610

SIGNATURE: _____

DATE: _____

The official record of this package has been electronically signed and sealed using a Digital Signature as required by 61G15-23.004 F.A.C. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.



This report contains information relating to the physical security of a structure and depictions of the structure. This information is confidential and exempt from public inspection pursuant to sections 119.071(3)(a) and 119.071(3)(b), Florida Statutes. Only the cover page of this report may be inspected and copied.

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM**

**Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR

All Elements

DECKS : Decks/Slabs

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|--------------------|------|-----|------|----|------|----|------|----|-----------|
| 0 | 16 / 3 | Re Conc Top Flange | 736 | 100 | 0 | . | 0 | . | 0 | . | 736 sq.ft |
| 0 | 510 / 3 | Wearing Surfaces | 640 | 100 | 0 | . | 0 | . | 0 | . | 640 sq.ft |

Element Inspection Notes:

16/3 Note: The interior beams are controlling member for the load rating analysis results. The Re Conc Top Flange is considered part of the interior beam. Based on the load rating analysis dated 5/14/21, the structure should be posted for SU, C and ST5 type vehicles. The structure is currently posted at each approach as follows: SU-15 Tons, C-21 Tons and ST5-24 Tons. (See Photos 1 and 2). The top flange is not visible due to an overlay of asphalt.

CS1 - The top flange underside has transverse and longitudinal cracks less than 1/64in. wide - NO CHANGE.

INCIDENTAL:

There is a moderate accumulation of debris and vegetation up to 2in. high along both shoulders which is blocking the scuppers - NO CHANGE. (See Photo 3)

PREVIOUS CORRECTIVE ACTION EVALUATIONS:

Seal the longitudinal and transverse cracks in the asphalt overlay over the bridge. - COMPLETED.

Repair area of erosion on northeast approach shoulder. - COMPLETED.

Remove the debris and vegetation from the deck along both shoulders. - COMPLETED. However, condition is reoccurring, a work order recommendation will be repeated during this inspection.

510/3 CS1 - The asphalt overlay has full width transverse cracks up to 3/4in. wide over the approach roadway / bridge transitions that have been well sealed - DECREASE.

The asphalt overlay has longitudinal and transverse cracks up to 1/2in. wide in both lanes over the structure, primarily the southbound lane that have been well sealed - DECREASE.

SUPERSTRUCTURE : Superstructure

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|---------------------------------|------|----|------|------|------|------|------|----|--------|
| 0 | 110 / 3 | Re Conc Opn Girder/Beam | 144 | 90 | 6 | 3.75 | 10 | 6.25 | 0 | . | 160 ft |
| 0 | 1080 / 3 | Delamination/Spall/Patched Area | 0 | . | 6 | 37.5 | 10 | 62.5 | 0 | . | 16 ft |

Element Inspection Notes:

110/3 Note: The interior beams are controlling member for the load rating analysis results. The Re Conc Top Flange is considered part of the interior beam. Based on the load rating analysis dated 5/14/21, the structure should be posted for SU, C and ST5 type vehicles. The structure is currently posted at each approach as follows: SU-15 Tons, C-21 Tons and ST5-24 Tons. (See Photos 1 and 2). The top flange is not visible due to an overlay of asphalt.

CS3 - Beam 1-3 has an area of honeycombing up to 8ft. long x 1/2in. deep in the bottom face, at mid-span. There is some trash steel in the honeycombing area - NO CHANGE. (See Photo 4)

Beam 1-1 has a honeycomb/delaminated area 24in. L x 16in. W x up to 1/2in. D in the bottom face, near mid-span, adjacent to a patch in the bottom west edge - NO CHANGE.

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM**

**Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR

CS2 - Beam 1-1 has a 7in. long x 7in. wide sound patch in the bottom face, near mid-span - DECREASE.

Beam 1-3 has a sound patch 5ft. long in the bottom face at the north end - NO CHANGE.

CS1 - Beam 1-1 has vertical cracks up to 1/64in. wide in both faces, near mid-span, adjacent to a patch in the bottom west edge - NO CHANGE.

PREVIOUS CORRECTIVE ACTION EVALUATION:

Repair the spall with exposed rebar in bottom face of Beam 1-1 near mid-span. - COMPLETED.

1080/3 Refer to Parent Element

Total Number of Elements*: 2

*excluding defects/protective systems

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM**

**Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR

Inspector Recommendations

| | | | |
|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|----------|
| UNIT: 0 | DECKS | | |
| ELEMENT/ENV: 16 / 3 Re Conc Top Flange | | ELEM CATEGORY: Decks/Slabs | |
| CONDITION STATE | | | PRIORITY |
| 1 | MMS Quantity: 128 sf Element Estimated Quantity: 736 sq.ft | | 3 |
| WORK ORDER RECOMMENDATION: | | | |
| Remove the debris and vegetation from the deck along both shoulders. | | | |

Structure Notes

BRIDGE OWNER: TOWN OF LACROSSE

This bridge was inventoried from south to north.

Due to Stage 1 Risk Analysis of the Reclassification of Unknown Foundations, this bridge has been determined to be a minimum risk unknown foundation bridge. A Plan of Action has been developed and should be reviewed during routine inspections and/or any special scour inspections. (DMD 1/5/11)

INSPECTION NOTES: **WRDR** **11/19/2024**

TRAFFIC RESTRICTIONS: The Florida Department of Transportation has directed Kisinger Campo & Associates to express the Department's policies to post weight restrictions by the Operating Ratings. Based on conditions identified in this inspection report, the current load rating analysis dated 5/14/21, is valid. The structure is posted at each approach for the following: SU = 15 Tons, C = 21 Tons, ST5 = 24 Tons.

LOAD CAPACITY EVALUATION: A cursory review of the current load rating analysis dated 5/14/21 was conducted during this inspection by Mary Ellen Maurer, P.E. on 12/11/2024. The findings of this review and inspection reveal no substantial deterioration, geometric changes or additional dead load to the bridge that warrant the need for a new load rating analysis; therefore, the current load rating is considered applicable.

The structure is on a 12 month inspection frequency due to Item 70 Posting being coded a 0.

This Special-Posted inspection was performed due to the NBI rating for Item 70 Posting being coded a 0. Only the controlling members Elements 16 Re Conc Top Flange and 110 Re Conc Opn Girder/Beam were inspected, evaluated and included in this report. For a comprehensive list of all other deficiencies, refer to the previous routine inspection report dated 11/08/23.

Sufficiency Rating Calculation Accepted by KNKCASS at 12/10/2024 06:04:31 AM

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR



NW 58th Terrace over Branch of Rocky Creek

0.15 Mile NW of SR-121

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM****Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)****Structure ID: 264126****Inspection****DISTRICT: D2 - Lake City****INSPECTION DATE: 11/19/2024 WRDR****South Approach**

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM****Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)****Structure ID: 264126****Inspection****DISTRICT: D2 - Lake City****INSPECTION DATE: 11/19/2024 WRDR****West Elevation**

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM****Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)****Structure ID: 264126****Inspection****DISTRICT: D2 - Lake City****INSPECTION DATE: 11/19/2024 WRDR**

Photo 1 - Element 16 Re Conc Top Flange & 110 Re Conc Opn Girder/Beam

South weight restriction sign.

REPAIR RECOMMENDATION:
None

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR



Photo 2 - Element 16 Re Conc Top Flange & 110 Re Conc Opn Girder/Beam

North weight restriction sign.

REPAIR RECOMMENDATION:
None

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
Inspection/CIDR Report with PDF attachment(s)
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Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR



Photo 3 - Element 16 Re Conc Top Flange

Debris accumulation along the shoulder blocking the scuppers.

REPAIR RECOMMENDATION:

Remove the debris and vegetation from the deck along both shoulders.

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
Inspection/CIDR Report with PDF attachment(s)
(SPECIAL-POSTED BRIDGE INSPECTION REPORT)**

Structure ID: 264126

Inspection

DISTRICT: D2 - Lake City

INSPECTION DATE: 11/19/2024 WRDR



Photo 4 - Element 110 Re Conc Opn Girder/Beam

Honeycomb area in Beam 1-3 at mid-span.

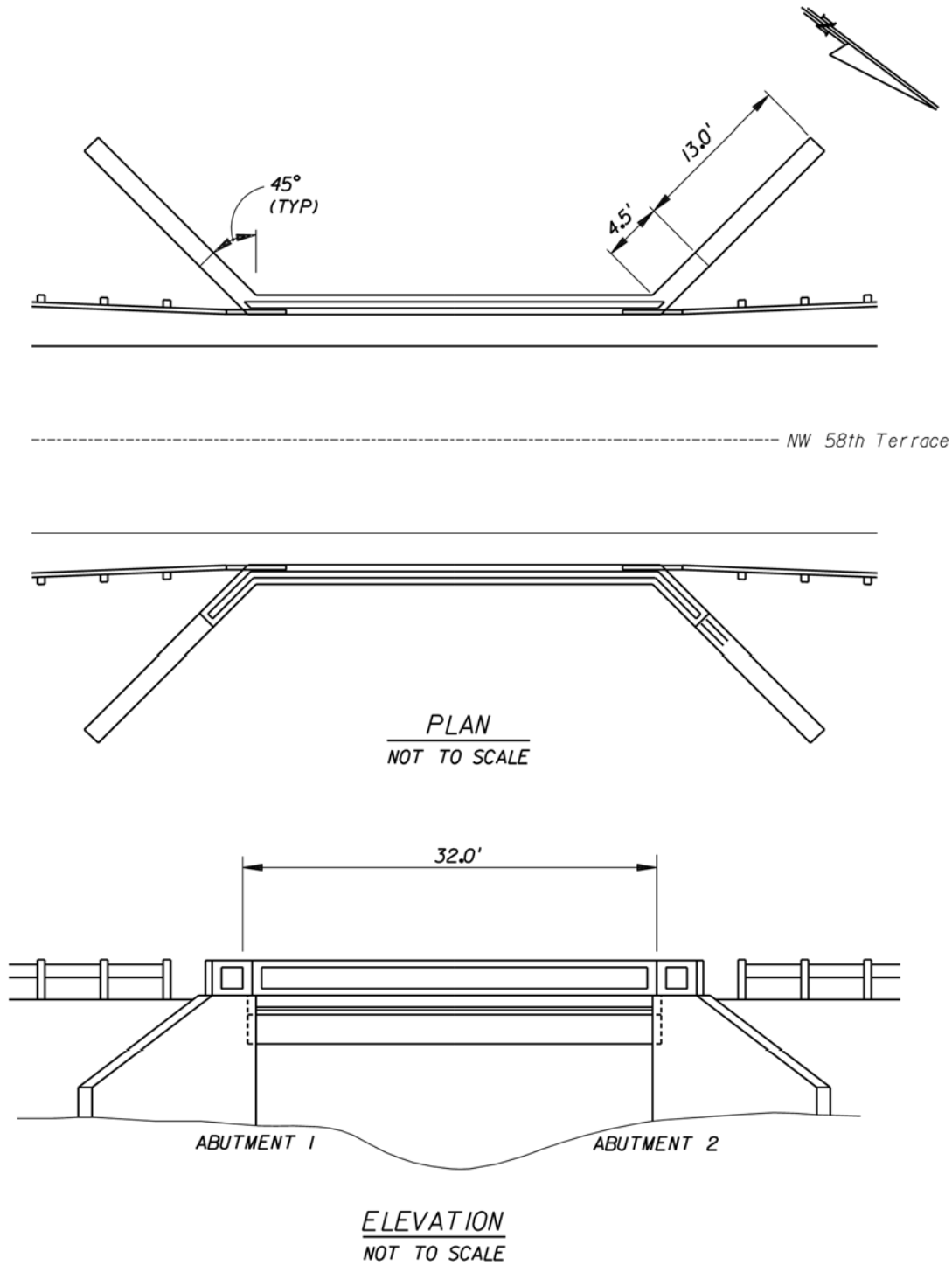
REPAIR RECOMMENDATION:
None

FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
BRIDGE INSPECTION REPORT

Bridge No. 264126

Type of Inspection: Special-Posted Bridge

Inspection Date: 11/19/2024

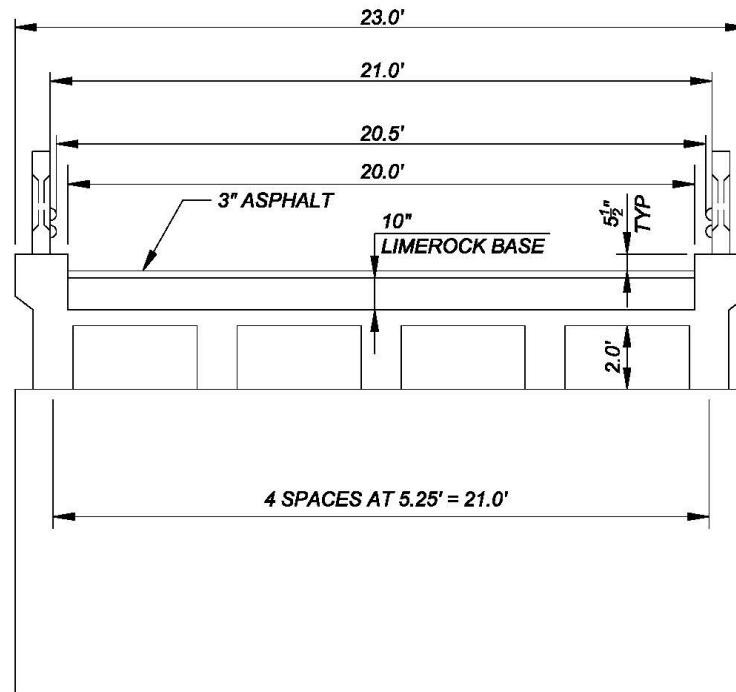


**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
BRIDGE INSPECTION REPORT**

Bridge No. 264126

Type of Inspection: Special-Posted Bridge

Inspection Date: 11/19/2024



TYPICAL SECTION LOOKING NORTH
NOT TO SCALE

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
BRIDGE INSPECTION REPORT**

Bridge No. 264126

Type of Inspection: Special-Posted Bridge

Inspection Date: 11/19/2024

FIELD PREPARATION DATA

1. Tools and Equipment:
Normal Bridge Inspection Tools
2. Services:
N/A
3. Scheduling:
Daytime Hours
4. Site Condition:
Traffic – Estimated A.D.T.: 401
Stream Generally Flows: East
Vegetation Condition: Shoulders and Slopes Moderate
Site Accessibility - In rural area
Embankment Condition: Moderate Vegetation

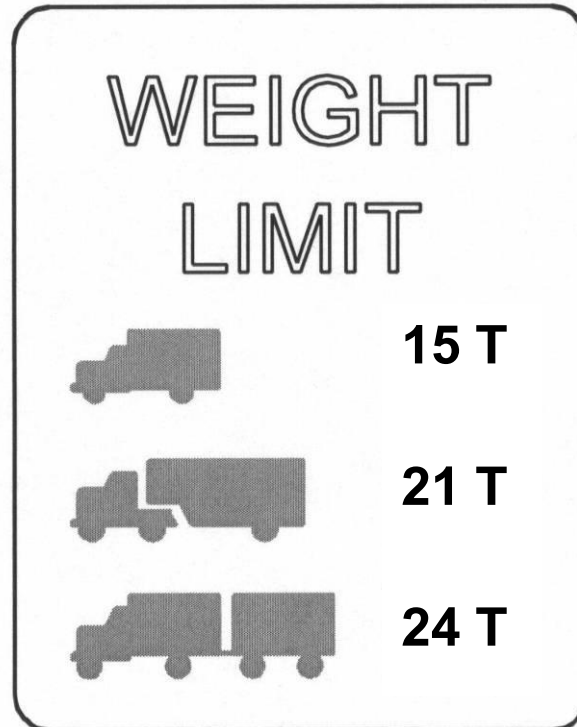
Estimated % of Truck: 5%
Current - None during inspection
Waterway - Moderate
5. Traffic Control Requirements:
N/A
6. Underwater Inspection Requirements:
N/A
7. Underwater Elements Inspected:
N/A
8. Special Access Requirements:
N/A

FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM
BRIDGE INSPECTION REPORT

Bridge No. 264126

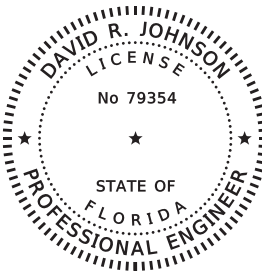
Type of Inspection: Special-Posted Bridge

Inspection Date: 11/19/2024

RECOMMENDED POSTING SIGN

| | | | | |
|--------------------|----------------------------------------------------------------------|-------------------------|------------------|---------------------------------------------------------------|
| Bridge No. | 264126 | Analysis Method: | LRFR-LRFD | FDOT Bridge Load Rating Summary Form (Page 1 of 2) |
| Location | NW 58th Terrace over a Branch of Rocky Creek | | | |
| Description | Reinforced Concrete Tee Beam: 1, 32.67' Simply Supported Span | | | |

| Rating Type | Rating Type | Gross Axle Weight (tons) | Moment/Shear/Service | Dead Load Factor | Live Load Factor | Live Load Distrib. Factor (axles) | Rating Factor | Span No. - Girder No., Interior/Exterior, %Span Length | RF-Weight (tons) |
|------------------------|-------------|--------------------------|----------------------------------|------------------|------------------|-----------------------------------|---------------|--------------------------------------------------------|------------------|
| Level | Vehicle | Weight | Member Type Limit | DC | LL | LLDF | RF | Governing Location | RATING |
| Inventory | HL93 | 36 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.75 | 0.558 | 0.330 | 0.5*L, Interior Beam | 11.9 |
| Operating | HL93 | 36 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.430 | 0.5*L, Interior Beam | 15.5 |
| Permit | FL120 | 60 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.360 | 0.4*L & 0.6*L, Interior Beam | 21.6 |
| Permit Max Span | FL120 | 60 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.360 | 0.4*L & 0.6*L, Interior Beam | 21.6 |
| Legal | SU2 | 17 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.910 | 0.5*L, Interior Beam | 15.5 |
| | SU3 | 33 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.490 | 0.5*L, Interior Beam | 16.2 |
| | SU4 | 35 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.460 | 0.5*L, Interior Beam | 16.1 |
| | C3 | 28 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.840 | 0.5*L, Interior Beam | 23.5 |
| | C4 | 36.7 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.580 | 0.5*L, Interior Beam | 21.3 |
| | C5 | 40 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.580 | 0.5*L, Interior Beam | 23.2 |
| | ST5 | 40 | Reinf. Concrete Strength, Moment | 1.25/0.90 | 1.35 | 0.588 | 0.620 | 0.5*L, Interior Beam | 24.8 |
| Emergency Vehicle (EV) | EV2 | 28.75 | Reinf. Concrete NA | NA | NA | NA | NA | NA | -1 |
| | EV3 | 43 | Reinf. Concrete NA | NA | NA | NA | NA | NA | -1 |

| | | | | | |
|-------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------|----------|
| Original Design Load | Unknown | Performed by: | David Stephens | Date: | 03/31/21 |
| Rating Type, Analysis | LRFR-LRFD | Checked by: | Francis Haunstetter | Date: | 04/09/21 |
| Distribution Method | AASHTO Formula | <div>  <p>This item has been digitally signed and sealed by</p> <p>David Johnson 2021.05.14 09:50:12 -04'00'</p> <p>on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.</p> <p>Ayres Associates, Inc. 8875 Hidden River Pkwy Tampa, FL 33637 Certificate of Authorization: 4356 David R. Johnson, PE No. 79354 JohnsonDa@AyresAssociates.com</p> </div> | | | |
| Impact Factor | 33.0% (axle loading) | | | | |
| FL120 Gov. Span Length | 31.83 (feet) | | | | |
| Minimum Span Length | 31.83 (feet) | | | | |
| Recommended Posting | > 39.9% below (0.000-0.600) (Required) | | | | |
| Recommended SU Posting | 15 (tons) | | | | |
| Recommended C Posting | 21 (tons) | | | | |
| Recommended ST5 Posting | 24 (tons) | | | | |
| Owner | 02 County Highway Agency | | | | |
| Location | Neither interstate traffic nor within 1 mile reasonable access to an interstate | | | | |
| EV Posting | No. EV posting is not recommended. The FAST Act does not apply | Comments: | | | |
| Floor Beam Present? | No | | | | |
| Segmental Bridge? | No | | | | |
| Project No. & Reason | 214839-3-72-18 Other | | | | |
| Plans Status | Built | | | | |

This 01-01-2021 summary follows the FDOT Bridge Load Rating Manual (BLRM), and the FDOT BMS Coding Guide.

*Recommended SU Posting levels for Florida SU trucks adequately restricts AASHTO SU trucks; see BLRM Chapter 7.

fdot.gov/maintenance/LoadRating.shtm

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

REPORT ID: INSP005

Inspection/CIDR Report with PDF attachment(s)

Structure ID: 264126

CIDR

DATE PRINTED: 1/8/2025

Description

Structure Unit Identification

Bridge/Unit Key: 264126 0
 Structure Name: NW 58TH TERRACE/BRANCH OF ROCKY CRK
 Description: MAIN SPAN 1
 Type: M - Main

Roadway Identification

NBI Structure No (8): 264126
 Position/Prefix (5): 1 - Route On Structure
 Kind Hwy (Rte Prefix): 4 County Hwy
 Design Level of Service: 1 Mainline
 Route Number/Suffix: 00000 / 0 N/A (NBI)
 Feature Intersect (6): BRANCH OF ROCKY CREEK
 Critical Facility: Not Defense-crit
 Facility Carried (7): NW 58TH TERRACE
 Mile Point (11): 0
 Latitude (16): 029d51'00.6" Long (17): 082d24'23.6"

Roadway Traffic and Accidents

Lanes (28): 2 Medians: 0 Speed: 35 mph
 ADT Class: 2 ADT Class 2
 Recent ADT (29): 401 Year (30): 2023
 Future ADT (114): 696 Year (115): 2042
 Truck % ADT (109): 5
 Detour Length (19): 1 mi
 Detour Speed: 25 mph
 Accident Count: 0 Rate: 0

Roadway Classification

Nat. Hwy Sys (104): 0 Not on NHS
 National base Net (12): 0 - Not on Base Network
 LRS Inventory Rte (13a): 26 000 000 Sub Rte (13b): 00
 Functional Class (26): 09 Rural Local
 Federal Aid System: OFF
 Defense Hwy (100): 0 Not a STRAHNET hwy
 Direction of Traffic (102): 2 2-way traffic
 Emergency: ☐

Roadway Clearances

Vertical (10): 99.99 ft Appr. Road (32): 17 ft
 Horiz. (47): 20.5 ft Roadway (51): 20 ft
 Truck Network (110): 0 Not part of natl netwo
 Toll Facility (20): 3 On free road
 Fed. Lands Hwy (105): 0 N/A (NBI)
 School Bus Route: ☒
 Transit Route: ☐

NBI Project Data

Proposed Work (075A): Not Applicable (P)
 Work To Be Done By (075B): Not Applicable (P)
 Improvement Length (076): 0 ft

Improvement Cost (094): \$ 0.00
 Roadway Improvement Cost (095): \$ 0.00
 Total Cost (096): \$ 0.00
 Year of Estimate (097):

NBI Rating

Channel (61): 7 Minor Damage
 Deck (58): 6 Satisfactory
 Superstructure (59): 6 Satisfactory
 Substructure (60): 6 Satisfactory

Culvert (62): N N/A (NBI)
 Waterway (71): 6 Equal Minimum
 Unrepaired Spalls: -1 sq.ft.
 Review Required: ☒

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

REPORT ID: INSP005

Inspection/CIDR Report with PDF attachment(s)

Structure ID: 264126

CIDR

DATE PRINTED: 1/8/2025

Structure Identification

Admin Area: Gainesville
 District (2): D2 - Lake City
 County (3): (26) Alachua
 Place Code (4): No city involved
 Location (9): 0.15 MI NW OF SR 121
 Border Br St/Reg (98): Not Applicable (P) Share: 0 %
 Border Struct No (99):
 FIPS State/Region (1): 12 Florida Region 4-Atlanta
 NBIS Bridge Len (112): Y - Meets NBI Length
 Parallel Structure (101): No || bridge exists
 Temp. Structure (103): Not Applicable (P)
 Maint. Resp. (21): 3 Town/Township Hwy Agcy
 Owner (22): 3 Town/Township Hwy Agcy
 Historic Signif. (37): 3 Possibly eligible for

Structure Type and Material

Curb/Sidewalk (50): Left: 0.5 ft Right: 0.5 ft
 Bridge Median (33): 0 No median
 Main Span Material (43A): 1 Reinforced Concrete
 Appr Span Material (44A): Not Applicable (P)
 Main Span Design (43B): 04 Tee Beam
 Appr Span Design (44B): Not Applicable (P)

Appraisal**Structure Appraisal**

Open/Posted/Closed (41): P Posted for load
 Deck Geometry (68): 3 Intolerable - Correct
 Underclearances (69): N Not applicable (NBI)
 Approach Alignment (72): 7-No Accel/Reduce Curve
 Bridge Railings (36a): 0 Substandard
 Transitions (36b): 0 Substandard
 Approach Guardrail (36c): 0 Substandard
 Approach Guardrail Ends (36d): 0 Substandard
 Scour Critical (113): U Unknown Foundation

Minimum Vertical Clearance

Over Structure (53): 99.99 ft
 Under (reference) (54a): N Feature not hwy or RR
 Under (54b): 0 ft

Schedule**Current Inspection**

Inspection Date: 11/19/2024
 Inspector: KNKCASS - Sean Stack
 Bridge Group: CAF02
 Alt. Bridge Group:
 Primary Type: Special-Posted Bridge
 Review Required: ☒

Geometrics

Spans in Main Unit (45): 1
 Approach Spans (46): 0
 Length of Max Span (48): 32 ft
 Structure Length (49): 32 ft
 Total Length: 32 ft
 Deck Area: 736 sqft
 Structure Flared (35): 0 No flare

Age and Service

Year Built (27): 1924
 Year Reconstructed (106): 0
 Type of Service On (42a): 1 Highway
 Under (42b): 5 Waterway
 Fracture Critical Details: Not Applicable

Deck Type and Material

Deck Width (52): 23 ft
 Skew (34): 0 deg
 Deck Type (107): 1 Concrete-Cast-in-Place
 Surface (108): 6 Bituminous
 Membrane: 0 None
 Deck Protection: None

Navigation Data

Navigation Control (38): Permit Not Required
 Nav Vertical Clr (39): 0 ft
 Nav Horizontal Clr (40): 0 ft
 Min Vert Lift Clr (116): 0 ft
 Pier Protection (111): Not Applicable (P)

NBI Condition Rating

Sufficiency Rating: 46.3
 Health Index: 90.94
 Structural Eval (67): 4 Minimum Tolerable
 Deficiency: Functionally Obsolete

Minimum Lateral Underclearance

Reference (55a): N Feature not hwy or RR
 Right Side (55b): 0 ft
 Left Side (56): 0 ft

Next Inspection Date Scheduled

NBI: 11/08/2025
 Element: 11/08/2025
 Fracture Critical:
 Underwater:
 Other/Special: 11/08/2025
 Inventory Photo Update Due: 11/30/2033

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

REPORT ID: INSP005

Inspection/CIDR Report with PDF attachment(s)

Structure ID: 264126

CIDR

DATE PRINTED: 1/8/2025

Schedule Cont.

Inspection Types Performed

 NBI ☐ Element ☒ Fracture Critical ☐ Underwater ☐ Other Special ☒

Inspection Intervals Required (92) Frequency (92) Last Date (93) Inspection Resources

| | | | | | |
|-------------------|-------------------------------------|--------|----------------------|----------------------|---|
| Fracture Critical | <input type="checkbox"/> | mos | | Crew Hours: | 6 |
| Underwater | <input type="checkbox"/> | mos | | Flagger Hours: | 0 |
| Other Special | <input checked="" type="checkbox"/> | 12 mos | 11/19/2024 | Helper Hours: | 0 |
| NBI | | 24 mos | (91) 11/08/2023 (90) | Snooper Hours: | 0 |
| | | | | Special Crew Hours: | 0 |
| | | | | Special Equip Hours: | 0 |

Bridge Related

General Bridge Information

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------|
| Parallel Bridge Seq: | | Bridge Rail 1: Concrete jersey type |
| Channel Depth: 3.3 ft | | Bridge Rail 2: Not applicable-No rail |
| Radio Frequency: -1 | | Electrical Devices: No electric service |
| Phone Number: | | Culvert Type: Not applicable |
| Exception Date: | | Maintenance Yard: Not FDOT Maintained |
| Exception Type: Unknown | | FIHS ON / OFF: No Routes on FIHS |
| Accepted By Maint: 01/01/1924 | | Previous Structure: |
| Warranty Expiration: 00/00/0000 | | 2nd Previous Structure: |
| Performance Rating: Good | | Replacement Structure: |
| Permitted Utilities: Power <input type="checkbox"/> Water <input type="checkbox"/> Gas <input type="checkbox"/> Fiber Optic <input type="checkbox"/> Sewage <input type="checkbox"/> Other <input type="checkbox"/> | | |

Bridge Load Rating Information

| | |
|-----------------------------------------------|---------------------------------------|
| Inventory Type (065): 3 LRFR Load & Res. Fact | Inventory Rating (066): 11.9 tons |
| Operating Type (063): 3 LRFR Load & Res. Fact | Operating Rating (064): 15.5 tons |
| Original Design Load (031): 0 Unknown | FL120 Permit Rating: 21.6 tons |
| Date: 05/14/2021 | HS20/FL120 Max Span Rating: 21.6 tons |
| Initials: DRJ | Dynamic Impact in Percent: 33 % |
| Load Rating Rev. Recom.: No | Governing Span Length: 31.8 ft |
| Load Rating Plans Status: Built | Minimum Span Length: 31.8 ft |
| | Distribution Method: AASHTO formula |
| Load Rating Notes: | |

LEGAL LOADS

SU2: 15.5 tons
 SU3: 16.2 tons
 SU4: 16.1 tons
 C3: 23.5 tons
 C4: 21.3 tons
 C5: 23.2 tons
 ST5: 24.8 tons
 Posting (070): 0 >39.9% below
 Open/Posted/Closed (041): P Posted for load

FLOOR BEAM (FB)

FB Present: No
 FB Span Length, Gov: 0.0 ft
 FB Spacing, Gov: 0.0 ft
 FB OPR Rating: 0.0 tons
 FB SU4 OPR Rating: 0.0 tons
 FB FL120 Rating: 0.0 tons

POSTING

Recom. SU Posting: 15 tons
 Recom. C Posting: 21 tons
 Recom. ST5 Posting: 24 tons
 Actual SU Posting: 15 tons
 Actual C Posting: 21 tons
 Actual ST5 Posting: 24 tons
 Actual Blanket Posting: 99 tons
 Emergency Vehicle: 1 EV inapplicable

SEGMENTAL (SEG)

SEG Wing-Span: -1.0 ft
 SEG Web-to-Web Span: -1.0 ft
 SEG Transverse HL93 Operating: -1.00 RF

Bridge Scour and Storm Information

Pile Driving Record: No pile driving records
 Foundation Type: No foundation details
 Mode of Flow: Riverine
 Rating Scour Eval: Minimal Risk
 Highest Scour Eval: Low Risk POA Implemented
 Scour Evaluation Method:

Scour Recommended I: Stop scour evaluations
 Scour Recommended II: Not Applicable
 Scour Recommended III: Not Applicable
 Scour Elevation: 999 ft
 Action Elevation: 999 ft
 Storm Frequency: 999

FLORIDA DEPARTMENT OF TRANSPORTATION BRIDGE MANAGEMENT SYSTEM

REPORT ID: INSP005

Inspection/CIDR Report with PDF attachment(s)

Structure ID: 264126

CIDR

DATE PRINTED: 1/8/2025

Elements

Inspection Date: 11/19/2024 WRDR

DECKS : Decks/Slabs

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|--------------------|------|-----|------|----|------|----|------|----|-----------|
| 0 | 16 / 3 | Re Conc Top Flange | 736 | 100 | 0 | . | 0 | . | 0 | . | 736 sq.ft |
| 0 | 510 / 3 | Wearing Surfaces | 640 | 100 | 0 | . | 0 | . | 0 | . | 640 sq.ft |

MISCELLANEOUS : Channel

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|-------------|------|----|------|-----|------|----|------|----|--------|
| 0 | 8290 / 3 | Channel | 0 | . | 1 | 100 | 0 | . | 0 | . | 1 (EA) |
| 0 | 9140 / 3 | Debris | 0 | . | 1 | 100 | 0 | . | 0 | . | 1 (EA) |

MISCELLANEOUS : Other Elements

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|--------------|------|-------|------|-------|------|----|------|----|-------|
| 0 | 8475 / 3 | R/Conc Walls | 40 | 57.14 | 30 | 42.86 | 0 | . | 0 | . | 70 ft |
| 0 | 1180 / 3 | Abrasion | 0 | . | 30 | 100 | 0 | . | 0 | . | 30 ft |

SUBSTRUCTURE : Substructure

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|---------------------------------|------|-------|------|-------|------|-------|------|----|-------|
| 0 | 215 / 3 | Re Conc Abutment | 30 | 65.22 | 10 | 21.74 | 6 | 13.04 | 0 | . | 46 ft |
| 0 | 1080 / 3 | Delamination/Spall/Patched Area | 0 | . | 10 | 62.5 | 6 | 37.5 | 0 | . | 16 ft |

SUPERSTRUCTURE : Superstructure

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|---------------------------------|------|----|------|------|------|------|------|----|--------|
| 0 | 110 / 3 | Re Conc Opn Girder/Beam | 144 | 90 | 6 | 3.75 | 10 | 6.25 | 0 | . | 160 ft |
| 0 | 1080 / 3 | Delamination/Spall/Patched Area | 0 | . | 6 | 37.5 | 10 | 62.5 | 0 | . | 16 ft |

SUPERSTRUCTURE : Superstructure

| Str Unit | Elem/Env | Description | Qty1 | %1 | Qty2 | %2 | Qty3 | %3 | Qty4 | %4 | T Qty |
|----------|----------|---------------------------------|------|-------|------|-------|------|-------|------|----|-------|
| 0 | 331 / 3 | Re Conc Bridge Railing | 52 | 81.25 | 10 | 15.63 | 2 | 3.13 | 0 | . | 64 ft |
| 0 | 1080 / 3 | Delamination/Spall/Patched Area | 0 | . | 10 | 83.33 | 2 | 16.67 | 0 | . | 12 ft |

Total Number of Elements*: 6

*excluding defects/protective systems

Inspection Information**Inspection Date:** 11/19/2024**Type:** Special-Posted Bridge**Inspector:** KNKCASS - Sean Stack**Inspection Notes:**

TRAFFIC RESTRICTIONS: The Florida Department of Transportation has directed Kisinger Campo & Associates to express the Department's policies to post weight restrictions by the Operating Ratings. Based on conditions identified in this inspection report, the current load rating analysis dated 5/14/21, is valid. The structure is posted at each approach for the following: SU = 15 Tons, C = 21 Tons, ST5 = 24 Tons.

LOAD CAPACITY EVALUATION: A cursory review of the current load rating analysis dated 5/14/21 was conducted during this inspection by Mary Ellen Maurer, P.E. on 12/11/2024. The findings of this review and inspection reveal no substantial deterioration, geometric changes or additional dead load to the bridge that warrant the need for a new load rating analysis; therefore, the current load rating is considered applicable.

The structure is on a 12 month inspection frequency due to Item 70 Posting being coded a 0.

This Special-Posted inspection was performed due to the NBI rating for Item 70 Posting being coded a 0. Only the controlling members Elements 16 Re Conc Top Flange and 110 Re Conc Opn Girder/Beam were inspected, evaluated and included in this report. For a comprehensive list of all other deficiencies, refer to the previous routine inspection report dated 11/08/23.

Sufficiency Rating Calculation Accepted by KNKCASS at 12/10/2024 06:04:31 AM

**FLORIDA DEPARTMENT OF TRANSPORTATION
BRIDGE MANAGEMENT SYSTEM**

REPORT ID: INSP005

Structure ID: 264126

**Inspection/CIDR Report with PDF attachment(s)
CIDR**DATE PRINTED: 1/8/2025

Structure Notes






BRIDGE OWNER: TOWN OF LACROSSE

This bridge was inventoried from south to north.

Due to Stage 1 Risk Analysis of the Reclassification of Unknown Foundations, this bridge has been determined to be a minimum risk unknown foundation bridge. A Plan of Action has been developed and should be reviewed during routine inspections and/or any special scour inspections. (DMD 1/5/11)

Schedule Notes

Legend

-  TCIP Signal Project
-  Roadway Project
-  5 Mile Radius
-  Town of LaCrosse
-  Alachua County Boundary

NW CR 239
Rehab Minor: Plan Year 2031
Rejuvenator: Plan Year 2032

NW CR 231
Rejuvenator: Plan Year 2032

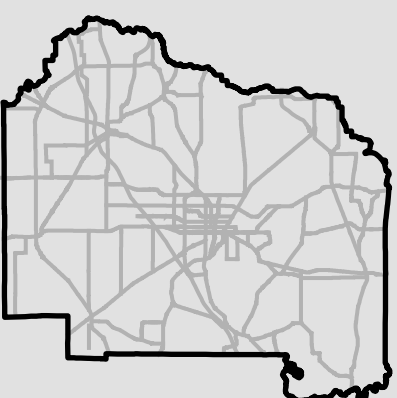
NW CR 237
Rehab Major: Plan Year 2027
Rejuvenator: Plan Year 2028

NW/ NE 156 Ave
Rehab Minor: Plan Year 2025

ALACHUA COUNTY
PUBLIC WORKS

PHONE: 352-374-5245
FAX: 352-337-6243
MAILING ADDRESS:
5620 NW 120TH LANE
GAINESVILLE, FL 32653

Date: April 22, 2024
Prepared by: PW GIS



Alachua County



0 0.8 1.6 Miles

Trasnportation Capital Improvement Program
BoCC Adopted May 23, 2023
Projects Within 5 Miles of the City of LaCrosse

| Roadway Projects | | | | | | | | |
|------------------|---------------|------------|----------------|--------------|-------------|--------------------|-----------------|-----------------|
| Plan Year | Street Name | PMP Number | Begin Location | End Location | Length Mile | Treatment | Estimated Cost | Project Status |
| 2025 | NE/NW 156 Ave | 641130 | CR 231 | CR 225 | 3.82 | SE - Rehab (Minor) | \$ 3,801,845.00 | Adopted by BOCC |
| 2027 | NW CR 237 | 648020 | NW US 441 | W SR 235 | 4.045 | SE - Rehab (Major) | \$ 5,991,024.00 | Adopted by BOCC |
| 2028 | NW CR 237 | 648020 | NW US 441 | W SR 235 | 4.045 | SE - Rejuvenator | \$ 82,163.00 | Adopted by BOCC |
| 2031 | NW CR 239 | 648031 | W SR 235 | NW 199 Ave | 2.533 | SE - Rehab (Minor) | \$ 2,731,329.00 | Adopted by BOCC |
| 2032 | NW CR 231 | 647971 | NE 156 Ave | W St 235 | 3.019 | SE - Rejuvenator | \$ 75,929.00 | Adopted by BOCC |
| 2032 | NW CR 239 | 648031 | W SR 235 | NW 199 Ave | 2.533 | SE - Rejuvenator | \$ 57,919.00 | Adopted by BOCC |
| | | | | | | | | |
| Totals: | | | | | | | \$12,740,209.00 | |

For your information, the link below contains a map that enables the public to view the locations of the TCIP projects and minor details of those projects. The nature of a 10-year plan is very complex and this map is a reasonable solution that provides the citizens of Alachua County some addition insight into “where the money is being used”; however, it is not meant to be burdened with every detail of the projects. It contains general information on the many projects that are in the recently adopted transportation capital improvement plan (TCIP).

<https://www.arcgis.com/apps/dashboards/cf42b3d6284a422ca0e64b461cad1991>

Here are a few descriptions of the proposed treatments to be completed.

- Pavement Rejuvenation involves spraying a clear liquid sealant on the street which penetrates, rejuvenates, and seals the asphalt surface and binder by replenishing the lost oils and resins

 - to the pavement, restoring its original desirable properties while improving the aggregate/asphalt bond. Thus, extends pavement life, improves safety, and thrives to meet motorist expectations.
- Pavement Preservation includes work that is planned and performed to improve or sustain the condition of the transportation facility in a state of good repair. Preservation activities

 - generally do not add capacity or structural value but do restore the transportation facility’s overall condition. Thus, extends pavement life, improves safety, and thrives to meet motorist expectations. For asphalt pavements these include asphalt treatment techniques such as crack sealing and joint resealing, fog seals, chip seals, slurry seals, fog seals, and microsurfacing.
- Minor Pavement Rehabilitation includes milling up to 1 ½ inches of the current asphalt surface and replacing with similar thickness with asphalt pavement. The thickness of milling depends on the existing asphalt conditions.
 - Major Pavement Rehabilitation includes milling more than 1 ½ inches of the current asphalt surface and replacing with similar thickness with asphalt pavement. For Alachua County, Major Pavement Rehabilitation will most likely be between 1 ½ to 3 ½ inches; depending on the existing asphalt conditions.



Alachua County Fire Rescue

Harold Theus, Chief

April 21, 2025

Dianne Dubberly, Mayor
Town of Lacrosse
P.O. Drawer D
20613 N State Road 121
Lacrosse, Florida 32658

Dear Mayor Dubberly,

From January 1, 2024, to December 31, 2023, the Town of Lacrosse had 526 incidents in the County and County operated municipalities. During the same period, the County had 1 incident in the Town of Lacrosse.

The net compensable incidents used to base the FY26 proposed payment are 525 responses. The cost per incident is \$734.59.

The proposed FY26 annual payment from the County to the Town of Lacrosse will be \$385,659.75.

Sincerely,

Harold Theus
Chief

**INTERLOCAL AGREEMENT FOR FIRE SUPPRESSION &
FIRST RESPONSE EMS/RESCUE SERVICES
BETWEEN ALACHUA COUNTY AND THE TOWN OF LACROSSE**

This Uniform Fire Service Interlocal Agreement for Fire Suppression & First Response EMS/Rescue Services (hereinafter "Agreement") by and between Alachua County, a charter county and political subdivision of the State of Florida (hereinafter "County") and the Town of LaCrosse, a municipal corporation organized under the laws of the State of Florida (hereinafter "City"), is made, entered into, and effective the 1st day of October 2024.

WHEREAS, Chapter 163, Florida Statutes, authorizes public agencies, including counties and cities, to enter agreements to provide services and to exercise jointly the power, privilege, or authority they share in common and which each might exercise separately; and,

WHEREAS, both City and the County deem it appropriate and in furtherance of the public health, safety, and welfare to enter an Interlocal Agreement to provide for fire suppression and first response EMS/rescue services; and,

WHEREAS, the City is located within Alachua County and is authorized to provide fire suppression and first response rescue services; and

WHEREAS, the County is authorized to provide or contract for fire suppression and first response rescue services; and,

WHEREAS, the City is willing and able to provide fire suppression and first response rescue services to the County; and

WHEREAS, the County is willing and able to provide fire suppression and first response rescue services within the municipal boundaries of the City.

NOW, THEREFORE, in consideration of the mutual covenants declared herein and other good and valuable consideration each Party agrees as follows:

Section 1. Intent and Term of Agreement.

- A. The City Fire Department shall be a part of the countywide cooperative system established by the Board of County Commissioners, known as the "Fire Services Network." The County and the City will reciprocate fire and first response EMS/rescue services as dispatched by the Combined Communication Center (CCC).
- B. The term of this Agreement shall commence on October 1, 2024, and shall remain in effect until terminated by agreement of the Parties or as otherwise provided herein. This Agreement supersedes and replaces all prior agreements between the parties.

Section 2. Definitions. For the purposes of this Agreement, the terms listed below shall have the following meanings:

- A. Alachua County Fire Rescue (ACFR) shall mean the County department charged with the responsibility for providing and/or coordinating Emergency Management, radio communications, Emergency Medical, Rescue Services, and Fire Protection services.
- B. CCC shall mean the Alachua County Combined Communications Center.
- C. First Response Rescue Services shall mean the initial fire based non-transport response to requests for medical assistance for accident victims and health related incidents.
- D. Standard Communications Protocol shall mean a step-by-step approach to radio communications which uses "plain language" and is based on uniform standards developed and/or adopted by the County.
- E. Incident shall mean a call for fire suppression or first response services to a given location, regardless of the number of apparatuses responding.
- F. Battalion Chief shall mean the person who is employed by ACFR and who is designated to assume and assign command and control of emergency incidents.
- G. Fire Services Network shall mean a county-wide cooperative system established by the Board of County Commissioners to ensure the safe and effective delivery of fire rescue services through the core fundamentals of incident command, common terminology, equipment, training, dispatch protocols, radio system, and response assignments.
- H. Insurance Services Office (ISO) shall mean the agency that evaluates and rates the level of fire protection provided by a given agency. This classification score is used by subscriber insurance companies to determine homeowner and business owner insurance rates.

Section 3. Fire Suppression and First Response EMS/Rescue Services.

- A. Service Provider and Service Area. The City shall provide the initial response and support to all fire suppression and EMS/rescue incidents throughout Alachua County as dispatched by the Combined Communication Center (CCC) irrespective of political boundaries. The County shall provide initial response and support to all fire suppression and EMS/rescue incidents within the municipal boundaries of the City as dispatched by the Combined Communication Center (CCC).

- B. Incident Command. Command and control of every incident shall comply with the National Incident Management System. Each party may retain, assign, or assume command of a fire incident occurring within its political jurisdiction.
- C. Level of Service (LOS) Standards. City's Fire Department shall meet the following LOS Standards:
1. Unit response shall occur within one (1) minute of dispatch (completion of the initial page).
 2. All personnel must meet the Florida Fire Standards and Training Requirements as set forth in Chapter 633, Part IV, Florida Statutes. In addition, paid personnel shall be certified emergency medical technicians or paramedics.
 3. The City shall routinely search the Office of Inspector General's List of Excluded Individuals/Entities webpage to ensure all new hires and employees are not contained on this list. Employees found to be on this list shall not provide services within Alachua County. The city shall provide written documentation verifying all paid and volunteer staff are covered by workers compensation.
 4. The responding Engine, Brush, or Squad unit(s) shall be staffed with two (2) personnel; Tanker may be staffed with one (1) person.
 5. When responding from Station, the initial first response unit must arrive on scene within twelve (12) minutes 80% of the time from dispatch.
 6. Apparatus assignment to incidents shall be in accordance with CCC dispatch protocols.
 7. The County acknowledges the difficulty to which the City has had in achieving an ISO Class 9 rating. The County accepts the terms of the agreement as long as the City continues to work towards achieving an improved ISO rating.

For the purpose of this subsection, the City shall provide ACFR copies of any correspondence received from ISO which indicates a minimum rating greater than 9 within 30 days of receipt.

8. The City's Fire Department shall be responsible for first response fire and EMS within the department's City limits, to include all responsibility for reporting to the Florida Incident Fire Reporting System (FIFRS). It is recognized that all responses by ACFR to the City shall be for the purpose of providing aid to the City's Fire Department and ACFR's response shall be recognized as automatic aid for the purpose of reporting.

Section 4. Dispatch Protocols.

The City may make protocol recommendations. Dispatch protocols shall be developed by ACFR. Final authority to approve and implement dispatch protocols lies solely with the ACFR Fire Chief.

Section 5. Equipment, Training and Staff.

- A. The City shall provide the necessary equipment and staff to perform its duties under this Agreement.
- B. To ensure compatibility and interoperability with the Fire Services Network the City Fire Department's equipment and operating procedures shall not be inconsistent with or in conflict with that used or adopted by the County.
- C. The County shall provide a complement of Basic Life Support (BLS) disposable medical supplies utilized by the City's primary fire apparatus responding under this Agreement, provided that the supplies are those currently used by ACFR. The County shall resupply consumable supplies as the supplies are used during emergency incidents.
- D. The County shall provide support for necessary training to meet ISO multi-company and automatic aid company training. The list of dates and times for in-person training will be provided on an ongoing basis for scheduling purposes.
- E. The County shall make available all electronic training and the database to all active members of the department. It is agreed that any costs associated with membership and access fees shall be the responsibility of the department, not ACFR.
- F. The City shall provide to ACFR a list of all active paid and volunteer members who provide fire suppression & first response EMS/rescue services on a quarterly basis, including documentation of qualifications meeting Section 3(C)(2) of this Agreement.
- G. The City shall provide a daily roster to the Combined Communications Center (CCC) of all on-duty members who will be responding to calls at shift change each morning.

Section 6. Other Agreements.

This Agreement shall have priority over any other agreement as related to the provision of fire suppression and first response EMS/rescue services in Alachua County except when City units have already responded to a request for mutual aid with another agency that the City has an agreement with.

Section 7. Dispatch Services.

The County will provide central receipt of emergency calls, dispatching of units per the dispatch protocol as established through the CCC, and voice radio communications.

Section 8. Communications Equipment.

The County will provide the following communications equipment:

A. Mobile and portable radios. Mobile and portable radios will be provided to the City Fire Department for exclusive use when responding to incidents dispatched by Alachua County. The actual number of radios provided shall be determined by the ACFR Fire Chief in consultation with the City's representative. The number of radios provided by the County will not exceed ten (10).

1. The County will provide access for County-owned radios to the Trunked Radio System (TRS).
2. The County shall be responsible for maintenance, installation/removal, and replacement of County-owned radios. All mobile radios are to be installed in primary emergency response apparatus by authorized technicians.
3. Additional mobile and portable radios may be purchased by the City but must meet the specifications and have full operability with the CRS.
4. The City shall be responsible for any additional monthly TRS access fees for additional City owned TRS-capable portable and/or mobile radios.
5. The City shall be responsible for maintenance, installation/removal, and replacement of City-owned radios. All mobile radios are to be installed in primary emergency response apparatus by authorized technicians.

Section 9. Payment.

- A. The County shall pay the City for services provided to the County identified in this agreement in accordance with the following:
1. The total number of incidents for service provided by the City to unincorporated Alachua County, and municipalities where ACFR is designated as the first response fire suppression and EMS provider.
 2. Payments shall be based on the previous calendar years responses, January 1 - December 31st. For example, FY 25 payment shall be based upon responses that occurred from January 1, 2024, through December 31st, 2024.
 3. Each incident for service (Tier 1) shall be compensated at a rate of \$734.59 per incident.
 4. The City Fire Chief and ACFR Fire Chief, or their designee, shall confer annually

between January 1 and March 1, to confirm the compensable number of incidents from the previous calendar year, allowing both entities to properly budget for the following fiscal year.

- B. Payments to the City shall be made in twelve (12) equal payments made on a monthly basis in accordance with the provisions for § 218, Part VII Florida Statutes ("Local Government Prompt Payment Act"). Payment must be received no later than the 30th of the month that the payment is due.
- C. In the event this agreement is terminated pursuant to Section 12, a prorated share of funds shall be payable until the date of termination.
- D. The County shall fund the items listed below for the City's participation in the Fire Services Network:
 - 1. Administrative oversight and management of the Fire Services Network.
 - 2. Replenishment of Disposable Medical supplies.
 - 3. Access to and use of the Countywide Radio System.
 - 4. Mobile and portable radios.
 - 5. Dispatch and radio communication services.
- E. The City shall reciprocate payment per incident, at the same rate that the County pays per Section 9.A.3 and 4, to the County when County fire apparatus (excluding rescue and command) are dispatched within the municipal boundaries of the City. Compensable incidents shall be netted against the total incidents provided by the City from 9.A.1 on an annual basis.
- F. Notwithstanding any provision to the contrary, after September 30, 2024, the City may notify the County of its desire to renegotiate the amount specified in subsection (A) by providing written notice to ACFR to be received by December 31st of the year immediately preceding the fiscal year in which the change in contract amount is sought.

Section 10. Entire Agreement This Agreement constitutes the entire agreement and supersedes all prior written or oral agreements, understandings, or representations.

Section 11. Effective Date, Duration, Termination. This Agreement shall be effective on October 1, 2024, and shall remain in effect from year-to-year until midnight September 30, 2026, and unless otherwise terminated as follows:

- A. Breach: If either party fails to fulfill its obligations under this Agreement, or if either party breaches any of the provisions, covenants, or stipulations under this Agreement, the other party shall give a written notice to the party in default stating the failure or breach and

provide a reasonable time period for correction of same. In the event the correction is not made in the allotted time, the other party shall send a written notice of termination, effective not earlier than 120 days from the date of notice. Within 30 days of the notice of termination, the Administrating Officials of each party shall meet in an effort to resolve the dispute.

- B. Termination Due to Funds Availability. The performance of any and all provisions of this Agreement by the City and County are expressly conditioned upon the availability of funds lawfully appropriated and budgeted to carry out the purpose of this Agreement. In the event either party anticipates an unavailability of funds, then that Party may terminate this Agreement, effective at midnight on the next September 30th, by providing written notice no later than May 31st of that year. Each Party is the sole and final authority as to the availability of funds for such party. Each party is obligated to pay all funds due prior to the date of termination.
- C. Either party may terminate this Agreement for convenience by providing written notice of termination to the other party. Written notice of termination for convenience shall be submitted by October 1st and the effective date of which shall be the following September 30th.

Section 12. Insurance.

- A. The County represents that it is self-funded for liability insurance in accordance with Section 768.28, Florida Statutes. The County agrees to maintain insurance coverage, either through self-insurance or commercial policy, on their property utilized as part of this Agreement to include premises liability in the amount to ensure full replacement, Automobile Physical Damage and Public Liability incidents arising from Automobile Liability (both Bodily Injury and Property Damage), Commercial General Liability, and Workers' Compensation.
- B. The City agrees to maintain insurance coverage, either through self-insurance or commercial policy, on their property utilized as part of this Agreement, to include premises liability in the amount to ensure full replacement, Automobile Physical Damage and Public Liability incidents arising from Automobile Liability (both Bodily Injury and Property Damage), Commercial General Liability, and Workers' Compensation.
- C. Each party agrees to provide the other with copies of the certificates of insurance for all coverages in effect throughout the term of this Agreement and will provide the other with thirty (30) days notice of any cancellation or amendment to the insurance coverages.

Section 13. Indemnity

- A. The City hereby assumes responsibility for, and hereby agrees to indemnify and hold the County harmless from any and all liability, claims, or damages imposed on the County up to the monetary limits provided in Section 768.28, Florida Statutes, arising out of or in

connection with the negligent acts, omissions, or misconduct of the City and its agents or employees relating to the responsibilities of the City under this agreement

- B. The County hereby assumes responsibility for, and hereby agrees to indemnify and hold the City harmless from any and all liability, claims, or damages imposed on the City up to the monetary limits provided in Section 768.26, Florida Statutes, arising out of or in connection with the negligent acts, omissions, or misconduct of the County and its agents or employees relating to the responsibilities of the County and the services to be provided by the County under this agreement.
- C. Nothing contained herein shall constitute a waiver by either Party of sovereign immunity or the provisions or limitation of liability of §768.28, Florida Statutes, as may be amended.

Section 14. Liability.

Each party shall be solely responsible for the negligent acts or omissions of its employees, volunteers, and agents which in any way relate to or arise out this Agreement. Nothing contained herein shall be construed as consent to be sued by third parties in any matter arising out of this Agreement or constitute a waiver by either party of its sovereign immunity or provisions of 768.28, Florida Statutes. This agreement does not create any relationship with, or any rights in favor of, any third party.

Section 15. Service Disputes.

The County and City shall each appoint one representative whose responsibility shall be to review and resolve any and all service disputes. The Representatives must be from an operational Chief level classification. Repeat, habitual, and unresolved disputes will be forwarded to the attention of the ACFR Chief and City Manager.

Section 16. Filing of Agreement.

The County, upon execution of this Agreement, shall file the same with the Clerk.

Section 17. Applicable Law.

The laws of the State of Florida shall govern this Agreement; venue is in Alachua County, Florida.

Section 18. Notices.

Except as otherwise provided herein, any notice, acceptance, request, or approval from either party to the other party shall be in writing and sent by certified mail, return receipt requested, and shall be deemed to have been received when either deposited in a United States Postal Service mailbox or personally delivered with signed proof of delivery. The County's representative and the City's representative are:

Michele Lieberman, County Manager
Alachua County, Florida

PO Box 2877
Gainesville, FL 32602-2877

J. K. "Jess" Irby, Esq.
Clerk of the Court
Post Office Box 939
Gainesville, FL 32602
Contracts ATTN: Finance and Accounting

Office of Management and Budget
105 SE 1st Avenue, Suite 6
Gainesville, Florida 32602
ATTN:

Section 19. Non-Waiver. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this Agreement.

Section 20. Severability. If any provisions of this Agreement shall be declared illegal, void, or unenforceable the other provisions shall not be affected but shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this Interlocal Agreement for Fire Suppression & First Response EMS/Rescue Services between Alachua County and the Town of Lacrosse on the respective dates beneath each signature.

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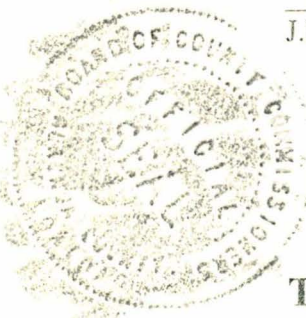
ALACHUA COUNTY:

BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA

By: Mary C. Alford
Mary C. Alford, Chair
Board of County Commissioners
Date: _____

ATTEST:

J.K. "Jess" Irby
J.K. "Jess" Irby, Esq. Clerk



(SEAL)

APPROVED AS TO FORM

[Signature]
Alachua County Attorney

TOWN OF LACROSSE:

TOWN OF LACROSSE

By: C. Diane Dubberly
Diane Dubberly, Mayor
Town of LaCrosse
Date: September 23, 2024

ATTEST:

Crista Stalgin
Clerk

(SEAL)

APPROVED AS TO FORM

[Signature]
Town of LaCrosse Attorney



Agenda Item Summary

File #: 24-01023

Agenda Date: [Publish Date]

Agenda Item Name:

Public Hearing Opt-Out Live Local Act

Presenter:

Tommy Crosby, Assistant County Manager 352-817-7982
Sylvia Torres, County Attorney 352-374-5218

Description:

Public Hearing to Opt-Out of Live Local Act Property Tax Exemption

Recommended Action:

Conduct a public hearing and adopt a Resolution electing to opt-out of certain tax exemption available under the Live Local Act, authorized by Section 196.1978(3), Florida Statutes

Prior Board Motions:

10/22/24 Review Alachua County's option to opt out of a part of the Live Local Act tax exemption; Direct County staff to set for public hearing a resolution for the Board to elect to opt-out of the tax exemption for qualified properties that house persons or families whose annual household income is greater than 80% and not more than 120% AMI, and otherwise follow the required procedural steps as provided in the law; and authorize a letter from the Chair to municipalities in Alachua County notifying of the certain property tax exemption opt-out option.

Fiscal Note:

The potential negative financial impact of the credit on the tax rolls has not been established long enough to provide a reliable estimate at this time.

Strategic Guide:

Housing

Background:

Senate Bill 102, known as the Live Local Act, was signed into law on March 29, 2023, and became effective on July 1, 2023. This statewide initiative aims to boost the availability of affordable housing for Florida's workforce, allowing them to live within the communities they serve.

On May 7, 2024, House Bill 7073 amended the Missing Middle Exemption. Section 196.1978(3)(o), Florida Statutes gives, beginning with the 2025 tax roll, certain taxing authorities the option to "op-out" of a part of the Live Local Property Tax Exemption (75% tax exemption) to those multifamily projects located in the county that are used to house natural persons or families whose annual household

income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

To elect to not provide the tax exemption the Board of County Commissioners ("Board") would have to make a finding that the most recently published Shimberg Center for Housing Studies Annual Report (hereinafter, the "Shimberg Report") identifies that Alachua County is part of the jurisdiction within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is great than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI".

To opt out, the taxing authority must make a finding based on the report, and adopt an ordinance or resolution through a two-thirds majority vote of its governing body. Notice of the proposed ordinance, resolution, or renewal must be provided in accordance with Section 50.011(1), F.S. The opt-out becomes effective on January 1 following the adoption and must be renewed annually. Each ordinance or resolution expires on January 1 of the year following its adoption.

The Alachua County Affordable Housing Advisory Committee considered the matter at their public meetings and at their September 18, 2024, meeting, voted to recommend that Board opt-out of the tax exemption.

ENROLLED

CS/HB 7073, Engrossed 1

2024 Legislature

1
2 An act relating to taxation; amending s. 192.001,
3 F.S.; revising the definition of the term "tangible
4 personal property"; providing retroactive
5 applicability; amending s. 192.0105, F.S.; providing
6 that a taxpayer has a right to know certain
7 information regarding property determined not to have
8 been entitled to a homestead exemption; amending s.
9 193.155, F.S.; extending the timeframe for changes,
10 additions, or improvements following damage or
11 destruction of a homestead to commence for certain
12 assessment requirements to apply; requiring property
13 appraisers to include certain information with notices
14 of tax liens; providing that back taxes apply only
15 under certain circumstances; amending s. 193.624,
16 F.S.; revising the definition of the term "renewable
17 energy source device"; providing applicability;
18 amending s. 193.703, F.S.; requiring that the owner be
19 given a specified timeframe to pay certain taxes,
20 penalties, and interest prior to a lien being filed;
21 providing that such lien is subject to certain
22 provisions; providing that back taxes apply only under
23 certain circumstances; amending s. 194.037, F.S.;
24 revising obsolete provisions; amending s. 196.011,
25 F.S.; requiring that specified persons or entities be

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb7073-03-er

ENROLLED

CS/HB 7073, Engrossed 1

2024 Legislature

26 given a specified timeframe to pay certain taxes prior
27 to a lien being filed; prohibiting the taxpayer from
28 being assessed certain penalties or interest under
29 certain circumstances; providing that back taxes apply
30 only under certain circumstances; amending s. 196.031,
31 F.S.; extending the timeframe before a property
32 owner's failure to commence repair or rebuilding of
33 homestead property constitutes abandonment; amending
34 s. 196.075, F.S.; requiring that the owner be given a
35 specified timeframe to pay certain taxes, penalties,
36 and interest prior to a lien being filed; providing
37 that such lien is subject to certain provisions;
38 providing that back taxes apply only under certain
39 circumstances; amending s. 196.161, F.S.; requiring
40 property appraisers to include certain information
41 with notices of tax liens; requiring that the owner be
42 given a specified timeframe to pay certain taxes,
43 penalties, and interest prior to a lien being filed;
44 providing that back taxes apply only under certain
45 circumstances amending s. 196.1978, F.S.; revising the
46 definition of the term "newly constructed"; revising
47 conditions for when multifamily projects are
48 considered property used for a charitable purpose and
49 are eligible to receive an ad valorem property tax
50 exemption; making technical changes; requiring

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hb7073-03-er

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CS/HB 7073, Engrossed 1

2024 Legislature

property appraisers to exempt certain units from ad
valorem property taxes; providing the method for
determining the value of a unit for certain purposes;
requiring property appraisers to review certain
applications and make certain determinations;
authorizing property appraisers to request and review
additional information; authorizing property
appraisers to grant exemptions only under certain
conditions; revising requirements for property owners
seeking a certification notice from the Florida
Housing Finance Corporation; providing that a certain
determination by the corporation does not constitute
an exemption; revising eligibility; conforming
provisions to changes made by the act; amending s.
196.1979, F.S.; revising the value to which a certain
ad valorem property tax exemption applies; revising a
condition of eligibility for vacant residential units
to qualify for a certain ad valorem property tax
exemption; making technical changes; revising the
deadline for an application for exemption; revising
deadlines by which boards and governing bodies must
deliver to or notify the department of the adoption,
repeal, or expiration of certain ordinances; requiring
property appraisers to review certain applications and
make certain determinations; authorizing property

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hb7073-03-er

ENROLLED

CS/HB 7073, Engrossed 1

2024 Legislature

76 appraisers to request and review additional
77 information; authorizing property appraisers to grant
78 exemptions only under certain conditions; providing
79 the method for determining the value of a unit for
80 certain purposes; providing for retroactive
81 applicability; amending s. 196.1978, F.S.; authorizing
82 a taxing authority, beginning at a specified time, to
83 elect not to exempt certain property upon adoption of
84 an ordinance or a resolution; specifying requirements
85 and limitations for the ordinance or resolution;
86 providing applicability; specifying duties of the
87 taxing authority; authorizing certain property owners
88 to continue to receive an exemption under certain
89 circumstances; providing applicability; providing an
90 exemption from ad valorem property tax for property in
91 a multifamily project if certain conditions are met;
92 specifying requirements for eligibility and
93 applications; requiring property appraisers to review
94 certain applications and make certain determinations;
95 authorizing property appraisers to request and review
96 additional information; requiring property appraisers
97 to grant exemptions under certain condition; providing
98 the method for determining the value of portions of
99 property for certain purposes; specifying requirements
100 for property appraisers in reviewing and granting

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hb7073-03-er

ENROLLED

CS/HB 7073, Engrossed 1

2024 Legislature

101 exemptions and for improperly granted exemptions;
 102 providing a penalty; providing limitations on
 103 eligibility; providing applicability; amending s.
 104 201.08, F.S.; providing applicability; defining the
 105 term "principal limit"; requiring that certain taxes
 106 be calculated based on the principal limit at a
 107 specified event; providing retroactive operation;
 108 providing construction; amending s. 201.21, F.S.;
 109 exempting all non-interest-bearing promissory notes,
 110 non-interest-bearing nonnegotiable notes, or non-
 111 interest-bearing written obligations, for specified
 112 purposes, from documentary stamp taxes in connection
 113 with the sale of alarm systems; providing for future
 114 repeal of amendments, unless saved from repeal by the
 115 Legislature through reenactment by the Legislature;
 116 providing for effect of amendments by other
 117 provisions; amending s. 206.9931, F.S.; deleting a
 118 registration fee for certain parties; amending s.
 119 206.9955, F.S.; revising the rates of certain taxes on
 120 natural gas fuel for a specified timeframe; reenacting
 121 s. 206.996(1) and (4), F.S., relating to monthly
 122 reports by natural gas fuel retailers and deductions,
 123 to incorporate the amendment made to s. 206.9955,
 124 F.S., in references thereto; reenacting s. 206.997,
 125 F.S., relating to state and local alternative fuel

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hb7073-03-er

ENROLLED

CS/HB 7073, Engrossed 1

2024 Legislature

126 user fee clearing trust funds and distributions, to
127 incorporate the amendment made to s. 206.9955, F.S.,
128 in references thereto; creating s. 211.0254, F.S.;
129 authorizing the use of credits against certain taxes
130 beginning on a specified date; providing a limitation
131 on such credits; providing construction; providing
132 applicability; amending s. 212.0306, F.S.; revising
133 the necessary vote in a referendum for the levy of a
134 certain local option food and beverage tax; amending
135 s. 212.05, F.S.; making technical changes; specifying
136 the application of an exemption for sales tax for
137 certain purchasers of boats and aircraft; providing a
138 sales tax exemption for certain leases and rentals;
139 amending s. 212.054, F.S.; specifying that certain
140 purchases are considered a single item for purposes of
141 discretionary sales surtax; specifying that certain
142 property sales are deemed to occur in the county where
143 the purchaser resides, as identified on specified
144 documents; providing applicability; defining the term
145 "final adjudication"; providing for the transfer and
146 disposition of discretionary sales surtaxes under
147 certain circumstances; providing for the suspension of
148 discretionary sales surtaxes under certain
149 circumstances; authorizing certain persons to file a
150 claim for a refund of discretionary sale surtaxes;

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151 providing for future expiration; amending s. 212.055,
152 F.S.; deleting a restriction on counties authorized to
153 levy an indigent care and trauma center surtax;
154 requiring approval of certain taxes in a referendum;
155 amending s. 212.11, F.S.; authorizing an automatic
156 extension for filing returns and remitting sales and
157 use tax when specified states of emergency are
158 declared; providing construction; creating s.
159 212.1835, F.S.; authorizing the use of credits against
160 certain taxes beginning on a specified date;
161 authorizing certain expenses and payments to count
162 toward the tax due; providing construction; providing
163 applicability; requiring electronic filing of returns
164 and payment of taxes; amending s. 212.20, F.S.;
165 deleting the future repeal of provisions related to
166 annual distributions to the Florida Agricultural
167 Promotional Campaign Trust Fund; amending s. 213.21,
168 F.S.; authorizing the department to consider requests
169 to settle or compromise certain liabilities after
170 certain time periods have expired, in certain
171 circumstances; providing a limitation; providing that
172 certain department decisions are not subject to
173 review; amending s. 213.67, F.S.; authorizing certain
174 parties to include additional specified amounts in a
175 garnishment levy notice; revising methods for delivery

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176 of levy notices; amending s. 220.02, F.S.; revising
 177 the order in which credits may be taken to include a
 178 specified credit; amending s. 220.03, F.S.; revising
 179 the date of adoption of the Internal Revenue Code and
 180 other federal income tax statutes for purposes of the
 181 state corporate income tax; providing retroactive
 182 operation; amending s. 220.19, F.S.; authorizing the
 183 use of credits against certain taxes beginning on a
 184 specified date; revising obsolete provisions;
 185 authorizing certain taxpayers to use the credit in a
 186 specified manner; providing applicability; amending s.
 187 220.1915, F.S.; revising the definitions of the terms
 188 "qualifying expenditures" and "qualifying railroad";
 189 revising a limitation on the amount of the credit for
 190 qualified railroad construction or replacement
 191 expenditures; requiring the Department of
 192 Transportation to certify and provide certain
 193 information to the department by a specified date;
 194 revising application requirements for the credit for
 195 qualified railroad reconstruction or replacement
 196 expenditures; revising requirements for the department
 197 related to the issuance of a certain letter;
 198 conforming provisions to changes made by the act;
 199 revising conditions for carry-forward and transfer of
 200 such credit; creating s. 220.1992, F.S.; defining the

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201 terms "qualified employee" and "qualified taxpayer";
202 establishing a credit against specified taxes for
203 taxpayers that employ specified individuals;
204 specifying the amount of such tax credit; authorizing
205 the department to adopt rules governing the manner and
206 form of the application for such tax credit;
207 specifying requirements for such form; requiring the
208 department to approve the tax credit prior to the
209 taxpayer taking the credit; requiring the department
210 to approve the tax credits in a specified manner;
211 requiring the department to notify the taxpayer in a
212 specified manner if the department determines an
213 application is incomplete; providing that such
214 taxpayer has a specified timeframe to correct any
215 deficiency; providing that certain applications are
216 deemed complete on a specified date; prohibiting
217 taxpayers from claiming a tax credit of more than a
218 specified amount; authorizing the carryforward of
219 credits in a specified manner; providing the maximum
220 amount of credit that may be granted during specified
221 fiscal years; authorizing the department to consult
222 with specified entities for a certain purpose;
223 amending s. 220.222, F.S.; providing an automatic
224 extension for the due date for a specified return in
225 certain circumstances; amending s. 374.986, F.S.;

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226 revising obsolete provisions; creating s. 402.261,
227 F.S.; defining terms; authorizing certain taxpayers to
228 receive tax credits for certain actions; providing
229 requirements for such credits; specifying the maximum
230 tax credit that may be granted for a specified
231 timeframe; authorizing tax credits be carried forward;
232 requiring repayment of tax credits under certain
233 conditions and using a specified formula; requiring
234 certain taxpayers to file specified returns and
235 reports; requiring that certain funds be distributed;
236 requiring taxpayers to submit applications beginning
237 on a specified date to receive tax credits; requiring
238 the application to include certain information;
239 requiring the Department of Revenue to approve tax
240 credits in a specified manner; prohibiting the
241 transfer of a tax credit; providing an exception;
242 requiring the department to approve certain transfers;
243 requiring a specified approval before the transfer of
244 certain credits; authorizing credits to be rescinded
245 during a specified time period; requiring specified
246 approval before certain credits may be rescinded;
247 requiring rescinded credits to be made available for
248 use in a specified manner; requiring the department to
249 provide specified letters in a certain time period
250 with certain information; authorizing the department

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251 to adopt rules; amending s. 402.62, F.S.; revising the
 252 requirements for the Department of Children and
 253 Families in designating eligible charitable
 254 organizations; increasing the Strong Families Tax
 255 Credit cap; specifying when applications may be
 256 submitted to the Department of Revenue; amending s.
 257 413.4021, F.S.; increasing the distribution for a
 258 specified program; amending s. 561.121, F.S.;
 259 providing for a specified distribution to specified
 260 entities of funds collected from certain excise taxes
 261 on alcoholic beverages and license fees on vendors;
 262 prohibiting such distribution from exceeding a certain
 263 amount; providing for the uses of such funds;
 264 prohibiting the use of such moneys for securing bonds;
 265 providing for future repeal; creating s. 561.1214,
 266 F.S.; authorizing the use of credits against certain
 267 taxes beginning on a specified date; providing a
 268 limitation on such credits; providing applicability;
 269 providing construction; reenacting s. 571.26, F.S.,
 270 relating to the Florida Agricultural Promotional
 271 Campaign Trust Fund; repealing s. 41 of chapter 2023-
 272 157, Laws of Florida, which provides for the
 273 expiration and reversion of a specified provision of
 274 law; amending s. 571.265, F.S.; deleting the future
 275 repeal of provisions related to the promotion of

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Florida thoroughbred breeding and of thoroughbred racing; amending s. 624.509, F.S.; revising the order in which certain credits and deductions may be taken to incorporate changes made by the act; amending s. 624.5107, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation; providing construction; providing applicability; providing for retroactive application; creating s. 624.5108, F.S.; requiring insurers to deduct specified amounts from the premiums for certain policies; defining the term "flood"; providing applicability; requiring the deductions amount to be separately stated; providing reporting requirements; providing that such deductions do not reduce insurers' direct written premiums; providing for a credit for a specified timeframe against insurance premium tax for insurers in a specified amount; exempting insurers claiming such credit from retaliatory tax; providing construction; requiring the department to refund unused credit under a certain circumstance; requiring certain insurers to include certain information with their quarterly and annual statements; requiring the office to include certain information in certain reports; authorizing the department to perform necessary audits and investigations; requiring the

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301 Office of Insurance Regulation to provide technical
302 assistance; requiring the office to examine certain
303 information and take corrective measures; authorizing
304 the department and the office to adopt emergency
305 rules; providing for future repeal; exempting from
306 sales and use tax specified disaster preparedness
307 supplies during specified timeframes; providing
308 applicability; authorizing the department to adopt
309 emergency rules; exempting from sales and use tax
310 admissions to certain events, performances, and
311 facilities, certain season tickets, and the retail
312 sale of certain boating and water activity, camping,
313 fishing, general outdoor, residential pool supplies
314 and electric scooters during specified timeframes;
315 defining terms; providing applicability; authorizing
316 the department to adopt emergency rules; exempting
317 from sales and use tax the retail sale of certain
318 clothing, wallets, bags, school supplies, learning
319 aids and jigsaw puzzles, and personal computers and
320 personal computer-related accessories during a
321 specified timeframe; defining terms; providing
322 applicability; authorizing certain dealers to opt out
323 of participating in the tax holiday, subject to
324 certain requirements; authorizing the department to
325 adopt emergency rules; exempting from the sales and

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use tax the retail sale of certain tools during a
specified timeframe; providing applicability;
authorizing the department to adopt emergency rules;
authorizing the department to adopt emergency rules
for specified provisions; providing for future
expiration; providing an appropriation to offset
certain reductions in ad valorem tax revenue;
authorizing affected fiscally constrained counties to
apply for appropriated funds; specifying application
requirements; authorizing the department to adopt
emergency rules; providing for future repeal;
providing an appropriation; providing effective dates.

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

Section 1. Effective upon this act becoming a law,
paragraph (d) of subsection (11) of section 192.001, Florida
Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1
and 200 that are applicable to this chapter are included herein.
In addition, the following definitions shall apply in the
imposition of ad valorem taxes:

(11) "Personal property," for the purposes of ad valorem
taxation, shall be divided into four categories as follows:

(d) "Tangible personal property" means all goods,

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chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

"Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility.

Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Section 2. (1) The amendment made by this act to s. 192.001, Florida Statutes, applies retroactively beginning with the 2024 property tax roll.

(2) This section shall take effect upon becoming a law.

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Section 3. Paragraph (g) of subsection (1) of section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien,

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information regarding why the taxpayer was not entitled to the exemption and how tax, penalties, and interest are calculated, and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent taxes and obtain the necessary information from the applicable governmental officials.

Section 4. Paragraph (b) of subsection (4) and subsection (10) of section 193.155, Florida Statutes, are amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(4)

(b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the

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homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (1) and (2), when:

a. The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction; or

b. The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet.

2. The homestead property's assessed value must be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (5).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 5 ~~3~~ years after the January 1 following the damage or destruction of the homestead.

(10) (a) If the property appraiser determines that for any

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451 year or years within the prior 10 years a person who was not
452 entitled to the homestead property assessment limitation granted
453 under this section was granted the homestead property assessment
454 limitation, the property appraiser making such determination
455 shall serve upon the owner a notice of intent to record in the
456 public records of the county a notice of tax lien against any
457 property owned by that person in the county, and such property
458 must be identified in the notice of tax lien. The property
459 appraiser must include with such notice information explaining
460 why the owner is not entitled to the limitation, the years for
461 which unpaid taxes, penalties, and interest are due, and the
462 manner in which unpaid taxes, penalties, and interest have been
463 calculated. Such property that is situated in this state is
464 subject to the unpaid taxes, plus a penalty of 50 percent of the
465 unpaid taxes for each year and 15 percent interest per annum.
466 However, when a person entitled to exemption pursuant to s.
467 196.031 inadvertently receives the limitation pursuant to this
468 section following a change of ownership, the assessment of such
469 property must be corrected as provided in paragraph (9) (a), and
470 the person need not pay the unpaid taxes, penalties, or
471 interest. Before a lien may be filed, the person or entity so
472 notified must be given 30 days to pay the taxes and any
473 applicable penalties and interest.

474 (b) If the property appraiser improperly grants the
475 property assessment limitation as a result of a clerical mistake

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476 or an omission, the person or entity improperly receiving the
477 property assessment limitation may not be assessed a penalty or
478 interest. Back taxes shall apply only as follows:

479 1. If the person who received the limitation as a result
480 of a clerical mistake or omission voluntarily discloses to the
481 property appraiser that he or she was not entitled to the
482 limitation before the property appraiser notifies the owner of
483 the mistake or omission, no back taxes shall be due.

484 2. If the person who received the limitation as a result
485 of a clerical mistake or omission does not voluntarily disclose
486 to the property appraiser that he or she was not entitled to the
487 limitation before the property appraiser notifies the owner of
488 the mistake or omission, back taxes shall be due for any year or
489 years that the owner was not entitled to the limitation within
490 the 5 years before the property appraiser notified the owner of
491 the mistake or omission.

492 3. The property appraiser shall serve upon an owner that
493 owes back taxes under subparagraph 2. a notice of intent to
494 record in the public records of the county a notice of tax lien
495 against any property owned by that person in the county, and
496 such property must be identified in the notice of tax lien. The
497 property appraiser must include with such notice information
498 explaining why the owner is not entitled to the limitation, the
499 years for which unpaid taxes are due, and the manner in which
500 unpaid taxes have been calculated. Before a lien may be filed,

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501 the person or entity so notified must be given 30 days to pay
502 the taxes.

503 Section 5. Subsection (1) of section 193.624, Florida
504 Statutes, is amended to read:

505 193.624 Assessment of renewable energy source devices.—

506 (1) As used in this section, the term "renewable energy
507 source device" means any of the following equipment that
508 collects, transmits, stores, or uses solar energy, wind energy,
509 or energy derived from geothermal deposits or biogas, as defined
510 in s. 366.91:

511 (a) Solar energy collectors, photovoltaic modules, and
512 inverters.

513 (b) Storage tanks and other storage systems, excluding
514 swimming pools used as storage tanks.

515 (c) Rockbeds.

516 (d) Thermostats and other control devices.

517 (e) Heat exchange devices.

518 (f) Pumps and fans.

519 (g) Roof ponds.

520 (h) Freestanding thermal containers.

521 (i) Pipes, ducts, wiring, structural supports, refrigerant
522 handling systems, and other components used as integral parts of
523 such systems; however, such equipment does not include
524 conventional backup systems of any type or any equipment or
525 structure that would be required in the absence of the renewable

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energy source device.

(j) Windmills and wind turbines.

(k) Wind-driven generators.

(l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal deposits to generate electricity or mechanical forms of energy.

(m) Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.

(n) Pipes, equipment, structural facilities, structural support, and any other machinery integral to the interconnection, production, storage, compression, transportation, processing, collection, and conversion of biogas from landfill waste; livestock farm waste, including manure; food waste; or treated wastewater into renewable natural gas as defined in s. 366.91.

The term does not include equipment that is on the distribution or transmission side of the point at which a renewable energy source device is interconnected to an electric utility's distribution grid or transmission lines or a natural gas pipeline or distribution system.

Section 6. The amendment made by this act to s. 193.624, Florida Statutes, first applies to the 2025 property tax roll.

Section 7. Subsection (7) of section 193.703, Florida

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Statutes, is amended to read:

193.703 Reduction in assessment for living quarters of parents or grandparents.—

(7)(a) If the property appraiser determines that for any year within the previous 10 years a property owner who was not entitled to a reduction in assessed value under this section was granted such reduction, the property appraiser shall serve on the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by that person and is situated in this state is subject to the taxes exempted by the improper reduction, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

(b)1. ~~However,~~ If a reduction is improperly granted due to a clerical mistake or omission by the property appraiser, the person who improperly received the reduction may not be assessed a penalty or interest. Back taxes shall apply only as follows:

a. If the person who received the reduction in assessed value as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the reduction in assessed value before the property

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576 appraiser notifies the owner of the mistake or omission, no back
577 taxes shall be due.

578 b. If the person who received the reduction in assessed
579 value as a result of a clerical mistake or omission does not
580 voluntarily disclose to the property appraiser that he or she
581 was not entitled to the limitation before the property appraiser
582 notifies the owner of the mistake or omission, back taxes shall
583 be due for any year or years that the owner was not entitled to
584 the limitation within the 5 years before the property appraiser
585 notified the owner of the mistake or omission.

586 2. The property appraiser shall serve upon an owner that
587 owes back taxes under sub-subparagraph 1.b. a notice of intent
588 to record in the public records of the county a notice of tax
589 lien against any property owned by that person in the county,
590 and such property must be identified in the notice of tax lien.
591 The property appraiser must include with such notice information
592 explaining why the owner is not entitled to the limitation, the
593 years for which unpaid taxes are due, and the manner in which
594 unpaid taxes have been calculated. Before such lien may be
595 filed, the owner must be given 30 days within which to pay the
596 taxes, penalties, and interest. Such lien is subject to s.
597 196.161(3).

598 Section 8. Paragraph (f) of subsection (1) of section
599 194.037, Florida Statutes, is amended to read:

600 194.037 Disclosure of tax impact.—

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(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board as provided in chapter 50. If published in the print edition of a newspaper, the notice must be in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper in the county. The newspaper selected shall be one of general interest and readership in the community pursuant to chapter 50. For all advertisements published pursuant to this section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(f) In the sixth column, the net change in taxable value from the property appraiser's ~~assessor's~~ initial roll which results from board decisions.

Section 9. Present paragraphs (b) through (e) of subsection (9) of section 196.011, Florida Statutes, are redesignated as paragraphs (c) through (f), respectively, a new paragraph (b) is added to that subsection, and paragraph (a) of

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626 that subsection is amended, to read:

627 196.011 Annual application required for exemption.—

628 (9)(a) A county may, at the request of the property
629 appraiser and by a majority vote of its governing body, waive
630 the requirement that an annual application or statement be made
631 for exemption of property within the county after an initial
632 application is made and the exemption granted. The waiver under
633 this subsection of the annual application or statement
634 requirement applies to all exemptions under this chapter except
635 the exemption under s. 196.1995. Notwithstanding such waiver,
636 refiling of an application or statement shall be required when
637 any property granted an exemption is sold or otherwise disposed
638 of, when the ownership changes in any manner, when the applicant
639 for homestead exemption ceases to use the property as his or her
640 homestead, or when the status of the owner changes so as to
641 change the exempt status of the property. In its deliberations
642 on whether to waive the annual application or statement
643 requirement, the governing body shall consider the possibility
644 of fraudulent exemption claims which may occur due to the waiver
645 of the annual application requirement. The owner of any property
646 granted an exemption who is not required to file an annual
647 application or statement shall notify the property appraiser
648 promptly whenever the use of the property or the status or
649 condition of the owner changes so as to change the exempt status
650 of the property. If any property owner fails to so notify the

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property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Except as provided in paragraph (b), such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. If such person no longer owns property in that county but owns property in some other county or counties in the state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

(b) If a homestead exemption is granted as a result of a clerical mistake or omission by the property appraiser, the taxpayer may not be assessed a penalty or interest. Back taxes

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shall apply only as follows:

1. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed, the person or entity so notified must be given 30 days to pay

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the taxes.

Section 10. Subsection (7) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 5 ~~3~~ years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 5-year ~~3-year~~ period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

Section 11. Subsection (9) of section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

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(9)(a) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

(b) ~~However,~~ If the additional homestead ~~such an~~ exemption under this section is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Back taxes shall apply only as follows:

1. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the

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property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

Section 12. Paragraph (b) of subsection (1) of section 196.161, Florida Statutes, is amended to read:

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196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.—

(1)

(b)1. In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. The property appraiser must include with such notice served upon the owner information explaining why the owner is not entitled to the homestead exemption; for which years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

2. ~~However,~~ If a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall

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not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Back taxes shall apply only as follows:

a. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

b. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

c. The property appraiser shall serve upon an owner that owes back taxes under sub-subparagraph b. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the

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years for which unpaid taxes are due, and the manner in which
unpaid taxes have been calculated.

Section 13. Effective upon becoming a law, subsection (3)
of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance
Corporation.

2. "Newly constructed" means an improvement to real
property which was substantially completed within 5 years before
the date of an applicant's first submission of a request for a
certification notice ~~or an application for an exemption~~ pursuant
to this subsection ~~section, whichever is earlier~~.

3. "Substantially completed" has the same meaning as in s.
192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of
property in a multifamily project are considered property used
for a charitable purpose and are eligible to receive an ad
valorem property tax exemption if such portions meet all of the
following conditions:

1. Provide affordable housing to natural persons or
families meeting the income limitations provided in paragraph
(d).[†]

2.a. Are within a newly constructed multifamily project
that contains more than 70 units dedicated to housing natural

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persons or families meeting the income limitations provided in paragraph (d); or

b. Are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, which contains more than 10 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d). ~~and~~

3. Are rented for an amount that does not exceed the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of paragraph (1) ~~(m)~~, whichever is less.

(c) If a unit that in the previous year received ~~qualified~~ ~~for~~ the exemption under this subsection and was occupied by a tenant is vacant on January 1, the vacant unit is eligible for the exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. The property appraiser shall exempt:

a. Seventy-five percent of the assessed value of the units

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in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; ~~and, must receive an ad valorem property tax exemption of 75 percent of the assessed value.~~

~~b.2.~~ From ad valorem property taxes the units in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, ~~is exempt from ad valorem property taxes.~~

2. When determining the value of a unit for purposes of applying an exemption pursuant to this paragraph, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

(e) To be eligible to receive an exemption under this subsection, a property owner must submit an application on a

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form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

(f) To receive a certification notice, a property owner must submit a request to the corporation ~~for certification~~ on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (1) ~~(m)~~.

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.

4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than

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3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for a certification notice and certify whether a property ~~that~~ meets the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this subsection~~. A determination by the corporation regarding a request for a certification notice does not constitute a grant of an exemption pursuant to this subsection or final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the ~~eligibility~~ criteria ~~for an exemption under this subsection~~, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the ~~eligibility~~ criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for a certification notice. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

~~(i) The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.~~

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951 ~~(j)~~ If the property appraiser determines that for any year
952 during the immediately previous 10 years a person who was not
953 entitled to an exemption under this subsection was granted such
954 an exemption, the property appraiser must serve upon the owner a
955 notice of intent to record in the public records of the county a
956 notice of tax lien against any property owned by that person in
957 the county, and that property must be identified in the notice
958 of tax lien. Any property owned by the taxpayer and situated in
959 this state is subject to the taxes exempted by the improper
960 exemption, plus a penalty of 50 percent of the unpaid taxes for
961 each year and interest at a rate of 15 percent per annum. If an
962 exemption is improperly granted as a result of a clerical
963 mistake or an omission by the property appraiser, the property
964 owner improperly receiving the exemption may not be assessed a
965 penalty or interest.

966 (j)~~(k)~~ Units subject to an agreement with the corporation
967 pursuant to chapter 420 recorded in the official records of the
968 county in which the property is located to provide housing to
969 natural persons or families meeting the extremely-low-income,
970 very-low-income, or low-income limits specified in s. 420.0004
971 are not eligible for this exemption.

972 (k)~~(l)~~ Property receiving an exemption pursuant to s.
973 196.1979 or units used as a transient public lodging
974 establishment as defined in s. 509.013 ~~is~~ not eligible for
975 this exemption.

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976 (1)~~(m)~~ A rental market study submitted as required by
977 subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market
978 value rent of each unit for which a property owner seeks an
979 exemption. Only a certified general appraiser as defined in s.
980 475.611 may issue a rental market study. The certified general
981 appraiser must be independent of the property owner who requests
982 the rental market study. In preparing the rental market study, a
983 certified general appraiser shall comply with the standards of
984 professional practice pursuant to part II of chapter 475 and use
985 comparable property within the same geographic area and of the
986 same type as the property for which the exemption is sought. A
987 rental market study must have been completed within 3 years
988 before submission of the application.

989 (m)~~(n)~~ The corporation may adopt rules to implement this
990 section.

991 (n)~~(o)~~ This subsection first applies to the 2024 tax roll
992 and is repealed December 31, 2059.

993 Section 14. Effective upon becoming a law, present
994 subsections (6) and (7) of section 196.1979, Florida Statutes,
995 are redesignated as subsections (8) and (9), respectively, new
996 subsections (6) and (7) are added to that section, and paragraph
997 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
998 (l) of subsection (3), and subsection (5) of that section are
999 amended, to read:

1000 196.1979 County and municipal affordable housing property

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1001 exemption.—
 1002 (1)
 1003 (b) Qualified property may receive an ad valorem property
 1004 tax exemption of:
 1005 1. Up to 75 percent of the assessed value of each
 1006 residential unit used to provide affordable housing if fewer
 1007 than 100 percent of the multifamily project's residential units
 1008 are used to provide affordable housing meeting the requirements
 1009 of this section.
 1010 2. Up to 100 percent of the assessed value of each
 1011 residential unit used to provide affordable housing if 100
 1012 percent of the multifamily project's residential units are used
 1013 to provide affordable housing meeting the requirements of this
 1014 section.
 1015 (2) If a residential unit that in the previous year
 1016 received ~~qualified for~~ the exemption under this section and was
 1017 occupied by a tenant is vacant on January 1, the vacant unit may
 1018 qualify for the exemption under this section if the use of the
 1019 unit is restricted to providing affordable housing that would
 1020 otherwise meet the requirements of this section and a reasonable
 1021 effort is made to lease the unit to eligible persons or
 1022 families.
 1023 (3) An ordinance granting the exemption authorized by this
 1024 section must:
 1025 (d) Require the local entity to verify and certify

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property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the application for certification ~~exemption~~, it must notify the applicant and include reasons for the denial.

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of qualified property, to the property appraiser no later than the deadline specified in s. 196.011 ~~March 1~~.

(1) Require the county or municipality to post on its website a list of ~~certified~~ properties receiving the exemption for the purpose of facilitating access to affordable housing.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption. The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption, but no later than January 1 of the year such exemption will take effect. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration

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1051 or repeal, but no later than January 1 of the year the repeal or
1052 expiration of such exemption will take effect.

1053 (6) The property appraiser shall review each application
1054 for exemption and determine whether the applicant meets all of
1055 the requirements of this section and is entitled to an
1056 exemption. A property appraiser may request and review
1057 additional information necessary to make such determination. A
1058 property appraiser may grant an exemption only for a property
1059 for which the local entity has certified as qualified property
1060 and which the property appraiser determines is entitled to an
1061 exemption.

1062 (7) When determining the value of a unit for purposes of
1063 applying an exemption pursuant to this section, the property
1064 appraiser must include in such valuation the proportionate share
1065 of the residential common areas, including the land, fairly
1066 attributable to such unit.

1067 Section 15. (1) The amendments made to s. 196.1978,
1068 Florida Statutes, by section 13 of this act and s. 196.1979,
1069 Florida Statutes, are intended to be remedial and clarifying in
1070 nature and apply retroactively to January 1, 2024.

1071 (2) This section shall take effect upon becoming a law.

1072 Section 16. Paragraph (o) is added to subsection (3) of
1073 section 196.1978, Florida Statutes, as amended by this act, and
1074 subsection (4) is added to that section, to read:

1075 196.1978 Affordable housing property exemption.—

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(3)

(o)1. Beginning with the 2025 tax roll, a taxing authority may elect, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, not to exempt property under sub-subparagraph (d)1.a. located in a county specified pursuant to subparagraph 2., subject to the conditions of this paragraph.

2. A taxing authority must make a finding in the ordinance or resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."

3. An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

4. The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be

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1101 renewed prior to its expiration pursuant to this paragraph.

1102 5. The taxing authority proposing to make an election
1103 under this paragraph must advertise the ordinance or resolution
1104 or renewal thereof pursuant to the requirements of s. 50.011(1)
1105 prior to adoption.

1106 6. The taxing authority must provide to the property
1107 appraiser the adopted ordinance or resolution or renewal thereof
1108 by the effective date of the ordinance or resolution or renewal
1109 thereof.

1110 7. Notwithstanding an ordinance or resolution or renewal
1111 thereof adopted pursuant to this paragraph, a property owner of
1112 a multifamily project who was granted an exemption pursuant to
1113 sub-subparagraph (d)1.a. before the adoption or renewal of such
1114 ordinance or resolution may continue to receive such exemption
1115 for each subsequent consecutive year that the property owner
1116 applies for and is granted the exemption.

1117 (4)(a) Notwithstanding ss. 196.195 and 196.196, property
1118 in a multifamily project that meets the requirements of this
1119 subsection is considered property used for a charitable purpose
1120 and is exempt from ad valorem tax beginning with the January 1
1121 assessment immediately succeeding the date the property was
1122 placed in service allowing the property to be used as an
1123 affordable housing property that provides housing to natural
1124 persons or families meeting the extremely-low-income, very-low-
1125 income, or low-income limits specified in s. 420.0004.

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1126 (b) The multifamily project must:

1127 1. Be composed of an improvement to land where an
1128 improvement did not previously exist or the construction of a
1129 new improvement where an old improvement was removed, which was
1130 substantially completed within 2 years before the first
1131 submission of an application for exemption under this
1132 subsection. For purposes of this subsection, the term
1133 "substantially completed" has the same definition as in s.
1134 192.042(1).

1135 2. Contain more than 70 units that are used to provide
1136 affordable housing to natural persons or families meeting the
1137 extremely-low-income, very-low-income, or low-income limits
1138 specified in s. 420.0004.

1139 3. Be subject to a land use restriction agreement with the
1140 Florida Housing Finance Corporation recorded in the official
1141 records of the county in which the property is located that
1142 requires that the property be used for 99 years to provide
1143 affordable housing to natural persons or families meeting the
1144 extremely-low-income, very-low-income, low-income, or moderate-
1145 income limits specified in s. 420.0004. The agreement must
1146 include a provision for a penalty for ceasing to provide
1147 affordable housing under the agreement before the end of the
1148 agreement term that is equal to 100 percent of the total amount
1149 financed by the corporation multiplied by each year remaining in
1150 the agreement. The agreement may be terminated or modified

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1151 without penalty if the exemption under this subsection is
1152 repealed.

1153
1154 The property is no longer eligible for this exemption if the
1155 property no longer serves extremely-low-income, very-low-income,
1156 low-income persons pursuant to the recorded agreement.

1157 (c) To be eligible to receive the exemption under this
1158 subsection, the property owner must submit an application to the
1159 property appraiser by March 1. The property appraiser shall
1160 review the application and determine whether the applicant meets
1161 all of the requirements of this subsection and is entitled to an
1162 exemption. A property appraiser may request and review
1163 additional information necessary to make such determination.

1164 (d)1. The property appraiser shall apply the exemption to
1165 those portions of the affordable housing property that provide
1166 housing to natural persons or families meeting the extremely-
1167 low-income, very-low-income, or low-income limits specified in
1168 s. 420.0004 before certifying the tax roll to the tax collector.

1169 2. When determining the value of the portion of property
1170 used to provide affordable housing for purposes of applying an
1171 exemption pursuant to this subsection, the property appraiser
1172 must include in such valuation the proportionate share of the
1173 residential common areas, including the land, fairly
1174 attributable to such portion of property.

1175 (e) If the property appraiser determines that for any year

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1176 a person who was not entitled to an exemption under this
1177 subsection was granted such an exemption, the property appraiser
1178 must serve upon the owner a notice of intent to record in the
1179 public records of the county a notice of tax lien against any
1180 property owned by that person in the county, and that property
1181 must be identified in the notice of tax lien. Any property owned
1182 by the taxpayer and situated in this state is subject to the
1183 taxes exempted by the improper exemption, plus a penalty of 50
1184 percent of the unpaid taxes for each year and interest at a rate
1185 of 15 percent per annum. If an exemption is improperly granted
1186 as a result of a clerical mistake or an omission by the property
1187 appraiser, the property owner improperly receiving the exemption
1188 may not be assessed a penalty or interest.

1189 (f) Property receiving an exemption pursuant to subsection
1190 (3) or s. 196.1979 is not eligible for this exemption.

1191 (g) This subsection first applies to the 2026 tax roll.

1192 Section 17. The amendments made by this act to ss.
1193 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161,
1194 Florida Statutes, first apply beginning with the 2025 property
1195 tax roll.

1196 Section 18. Present subsections (6), (7), and (8) of
1197 section 201.08, Florida Statutes, are redesignated as
1198 subsections (7), (8), and (9), respectively, a new subsection
1199 (6) is added to that section, and paragraph (b) of subsection
1200 (1) of that section is republished, to read:

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1201 201.08 Tax on promissory or nonnegotiable notes, written
1202 obligations to pay money, or assignments of wages or other
1203 compensation; exception.—
1204 (1)
1205 (b) On mortgages, trust deeds, security agreements, or
1206 other evidences of indebtedness filed or recorded in this state,
1207 and for each renewal of the same, the tax shall be 35 cents on
1208 each \$100 or fraction thereof of the indebtedness or obligation
1209 evidenced thereby. Mortgages, including, but not limited to,
1210 mortgages executed without the state and recorded in the state,
1211 which incorporate the certificate of indebtedness, not otherwise
1212 shown in separate instruments, are subject to the same tax at
1213 the same rate. When there is both a mortgage, trust deed, or
1214 security agreement and a note, certificate of indebtedness, or
1215 obligation, the tax shall be paid on the mortgage, trust deed,
1216 or security agreement at the time of recordation. A notation
1217 shall be made on the note, certificate of indebtedness, or
1218 obligation that the tax has been paid on the mortgage, trust
1219 deed, or security agreement. If a mortgage, trust deed, security
1220 agreement, or other evidence of indebtedness is subsequently
1221 filed or recorded in this state to evidence an indebtedness or
1222 obligation upon which tax was paid under paragraph (a) or
1223 subsection (2), tax shall be paid on the mortgage, trust deed,
1224 security agreement, or other evidence of indebtedness on the
1225 amount of the indebtedness or obligation evidenced which exceeds

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the aggregate amount upon which tax was previously paid under this paragraph and under paragraph (a) or subsection (2). If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is made.

Notwithstanding the aforestated general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. Failure to pay the tax shall not affect the lien for any such future advance given by s. 697.04, but any person who fails or refuses to pay such tax due by him or her is guilty of a misdemeanor of the first degree. The mortgage, trust deed, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

(6) For a home equity conversion mortgage as defined in 12 C.F.R. s. 1026.33(a), only the principal limit available to the

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borrower is subject to the tax imposed in this section. The maximum claim amount and the stated mortgage amount are not subject to the tax imposed in this section. As used in this subsection, the term "principal limit" means the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. For purposes of this subsection, the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting documents attached thereto.

Section 19. The amendment to s. 201.08, Florida Statutes, made by this act is intended to be remedial in nature and shall apply retroactively, but does not create a right to a refund or credit of any tax paid before the effective date of this act. For any home equity conversion mortgage recorded before the effective date of this act, the taxpayer may evidence the principal limit using related loan documents.

Section 20. Section 201.21, Florida Statutes, is amended to read:

201.21 Notes and other written obligations exempt under certain conditions.—

(1) There shall be exempt from all excise taxes imposed by this chapter all promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date subsequent to July 1, 1955, hereinafter referred to as "principal obligations," when the maker thereof shall pledge or deposit

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1276 with the payee or holder thereof pursuant to any agreement
1277 commonly known as a wholesale warehouse mortgage agreement, as
1278 collateral security for the payment thereof, any collateral
1279 obligation or obligations, as hereinafter defined, provided all
1280 excise taxes imposed by this chapter upon or in respect to such
1281 collateral obligation or obligations shall have been paid. If
1282 the indebtedness evidenced by any such principal obligation
1283 shall be in excess of the indebtedness evidenced by such
1284 collateral obligation or obligations, the exemption provided by
1285 this subsection ~~section~~ shall not apply to the amount of such
1286 excess indebtedness; and, in such event, the excise taxes
1287 imposed by this chapter shall apply and be paid only in respect
1288 to such excess of indebtedness of such principal obligation. The
1289 term "collateral obligation" as used in this subsection ~~section~~
1290 means any note, bond, or other written obligation to pay money
1291 secured by mortgage, deed of trust, or other lien upon real or
1292 personal property. The pledging of a specific collateral
1293 obligation to secure a specific principal obligation, if
1294 required under the terms of the agreement, shall not invalidate
1295 the exemption provided by this subsection ~~section~~. The temporary
1296 removal of the document or documents representing one or more
1297 collateral obligations for a reasonable commercial purpose, for
1298 a period not exceeding 60 days, shall not invalidate the
1299 exemption provided by this subsection ~~section~~.

1300 (2) There shall be exempt from all excise taxes imposed by

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this chapter all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of \$3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system as defined in s. 489.505.

Section 21. The amendments to s. 201.21, Florida Statutes, made by this act shall stand repealed on June 30, 2027, unless reviewed and saved from repeal through reenactment by the Legislature. If such amendments are not saved from repeal, the text of s. 201.21, Florida Statutes, shall revert to that in existence on June 30, 2024, except that any amendments to such text other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 22. Subsection (1) of section 206.9931, Florida Statutes, is amended to read:

206.9931 Administrative provisions.—

(1) Any person producing in, importing into, or causing to be imported into this state taxable pollutants for sale, use, or otherwise and who is not registered or licensed pursuant to other parts of this chapter is hereby required to register and become licensed for the purposes of this part. Such person shall

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register as either a producer or importer of pollutants and shall be subject to all applicable registration and licensing provisions of this chapter, as if fully set out in this part and made expressly applicable to the taxes imposed herein, including, but not limited to, ss. 206.02-206.025, 206.03, 206.04, and 206.05. For the purposes of this section, registrations required exclusively for this part shall be made within 90 days of July 1, 1986, for existing businesses, or before ~~prior to~~ the first production or importation of pollutants for businesses created after July 1, 1986. ~~The fee for registration shall be \$30.~~ Failure to timely register is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 23. Section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(1) The motor fuel equivalent gallon means the following for:

(a) Compressed natural gas gallon: 5.66 pounds, or per each 126.67 cubic feet.

(b) Liquefied natural gas gallon: 6.06 pounds.

(c) Liquefied petroleum gas gallon: 1.35 gallons.

(2) ~~Effective January 1, 2026,~~ The following taxes shall be imposed:

(a) Upon each motor fuel equivalent gallon of natural gas

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fuel:

1. Effective January 1, 2026, and until December 31, 2026,
an excise tax of 2 4 cents ~~upon each motor fuel equivalent~~
~~gallon of natural gas fuel.~~

2. Effective January 1, 2027, an excise tax of 4 cents.

(b) Upon each motor fuel equivalent gallon of natural gas
fuel, which is designated as the "ninth-cent fuel tax":

1. Effective January 1, 2026, and until December 31, 2026,
an additional tax of 0.5 cents. ~~1 cent upon each motor fuel~~
~~equivalent gallon of natural gas fuel, which is designated as~~
~~the "ninth-cent fuel tax."~~

2. Effective January 1, 2027, an additional tax of 1 cent.

(c) Upon each motor fuel equivalent gallon of natural gas
fuel by each county, which is designated as the "local option
fuel tax":

1. Effective January 1, 2026, and until December 31, 2026,
an additional tax of 0.5 cents. ~~1 cent on each motor fuel~~
~~equivalent gallon of natural gas fuel by each county, which is~~
~~designated as the "local option fuel tax."~~

2. Effective January 1, 2027, an additional tax of 1 cent.

(d) An additional tax on each motor fuel equivalent gallon
of natural gas fuel, which is designated as the "State
Comprehensive Enhanced Transportation System Tax," at a rate
determined pursuant to this paragraph.

1. Before January 1, 2026, and each year thereafter, the

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department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. Before January 1, 2027, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel, at a rate determined pursuant to this subparagraph.

a. ~~Before January 1, 2026, and each year thereafter,~~ the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for

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the following 12-month period beginning January 1, by adjusting the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

b. Before January 1, 2027, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. The department is authorized to adopt rules and publish forms to administer this paragraph.

(3) Unless otherwise provided by this chapter, the taxes specified in subsection (2) are imposed on natural gas fuel when it is placed into the fuel supply tank of a motor vehicle as defined in s. 206.01(23). The person liable for payment of the taxes imposed by this section is the person selling or supplying the natural gas fuel to the end user, for use in the fuel supply tank of a motor vehicle as defined in s. 206.01(23).

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Section 24. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, subsections (1) and (4) of section 206.996, Florida Statutes, are reenacted to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2026, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is

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not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

(4) In addition to the allowance authorized by subsection (1), every natural gas fuel retailer is entitled to a deduction of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and (c), on account of services and expenses incurred due to compliance with the requirements of this part. This allowance may not be deductible unless payment of the tax is made on or before the 20th day of the month.

Section 25. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, section 206.997, Florida Statutes, is reenacted to read:

206.997 State and local alternative fuel user fee clearing trust funds; distribution.—

(1) Notwithstanding the provisions of s. 206.875, the revenues from the state natural gas fuel tax imposed by s. 206.9955(2)(a), (d), and (e) shall be deposited into the State Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be distributed as follows: the taxes imposed under s. 206.9955(2)(d) and (e) shall be transferred to the State Transportation Trust Fund and the tax imposed under s.

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206.9955(2)(a) shall be distributed as follows: 50 percent shall be transferred to the State Board of Administration for distribution according to the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended; 25 percent shall be transferred to the Revenue Sharing Trust Fund for Municipalities; and the remaining 25 percent shall be distributed using the formula contained in s. 206.60(1).

(2) Notwithstanding the provisions of s. 206.875, the revenues from the local natural gas fuel tax imposed by s. 206.9955(2)(b) and (c) shall be deposited into The Local Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be returned monthly to the appropriate county.

Section 26. Section 211.0254, Florida Statutes, is created to read:

211.0254 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax imposed by the state due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and ss. 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under the foregoing sections exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251, then under s. 211.0253, then under s. 211.0252. Any remaining liability must be taken under this

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section but may not exceed 50 percent of the tax due. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section.

Section 27. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the ~~registered~~ electors in such city or town voting in ~~at~~ a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring tax authorized under this paragraph must be

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1526 held at a general election occurring within the 48-month period
1527 immediately preceding the effective date of the reenacted tax,
1528 and the referendum may appear on the ballot only once within the
1529 48-month period.

1530 Section 28. Paragraphs (a) and (c) of subsection (1) of
1531 section 212.05, Florida Statutes, are amended to read:

1532 212.05 Sales, storage, use tax.—It is hereby declared to
1533 be the legislative intent that every person is exercising a
1534 taxable privilege who engages in the business of selling
1535 tangible personal property at retail in this state, including
1536 the business of making or facilitating remote sales; who rents
1537 or furnishes any of the things or services taxable under this
1538 chapter; or who stores for use or consumption in this state any
1539 item or article of tangible personal property as defined herein
1540 and who leases or rents such property within the state.

1541 (1) For the exercise of such privilege, a tax is levied on
1542 each taxable transaction or incident, which tax is due and
1543 payable as follows:

1544 (a)1.a. At the rate of 6 percent of the sales price of
1545 each item or article of tangible personal property when sold at
1546 retail in this state, computed on each taxable sale for the
1547 purpose of remitting the amount of tax due the state, and
1548 including each and every retail sale.

1549 b. Each occasional or isolated sale of an aircraft, boat,
1550 mobile home, or motor vehicle of a class or type which is

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required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

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1576 2. This paragraph does not apply to the sale of a boat or
1577 aircraft by or through a registered dealer under this chapter to
1578 a purchaser who, at the time of taking delivery, is a
1579 nonresident of this state, does not make his or her permanent
1580 place of abode in this state, and is not engaged in carrying on
1581 in this state any employment, trade, business, or profession in
1582 which the boat or aircraft will be used in this state, or is a
1583 corporation none of the officers or directors of which is a
1584 resident of, or makes his or her permanent place of abode in,
1585 this state, or is a noncorporate entity that has no individual
1586 vested with authority to participate in the management,
1587 direction, or control of the entity's affairs who is a resident
1588 of, or makes his or her permanent abode in, this state. For
1589 purposes of this exemption, either a registered dealer acting on
1590 his or her own behalf as seller, a registered dealer acting as
1591 broker on behalf of a seller, or a registered dealer acting as
1592 broker on behalf of the nonresident purchaser may be deemed to
1593 be the selling dealer. This exemption is ~~shall~~ not be allowed
1594 unless:

1595 a. The nonresident purchaser removes a qualifying boat, as
1596 described in sub-subparagraph f., from this ~~the~~ state within 90
1597 days after the date of purchase or extension, or the nonresident
1598 purchaser removes a nonqualifying boat or an aircraft from this
1599 state within 10 days after the date of purchase or, when the
1600 boat or aircraft is repaired or altered, within 20 days after

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completion of the repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

(I) Application for the aircraft's registration is properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase;

(II) The nonresident purchaser removes the aircraft from this ~~the~~ state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

(III) The aircraft is operated in this ~~the~~ state solely to remove it from this ~~the~~ state to a foreign jurisdiction.

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United States or any of its territories;

b. The nonresident purchaser, within 90 days after ~~from~~ the date of departure, provides the department with written proof that the nonresident purchaser licensed, registered, titled, or documented the boat or aircraft outside this ~~the~~ state. If such written proof is unavailable, within 90 days the nonresident purchaser must ~~shall~~ provide proof that the nonresident purchaser applied for such license, title, registration, or documentation. The nonresident purchaser shall forward to the department proof of title, license, registration, or documentation upon receipt;

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1626 c. The nonresident purchaser, within 30 days after
1627 removing the boat or aircraft from this state ~~Florida~~, furnishes
1628 the department with proof of removal in the form of receipts for
1629 fuel, dockage, slippage, tie-down, or hangaring from outside of
1630 Florida. The information so provided must clearly and
1631 specifically identify the boat or aircraft;

1632 d. The selling dealer, within 30 days after the date of
1633 sale, provides to the department a copy of the sales invoice,
1634 closing statement, bills of sale, and the original affidavit
1635 signed by the nonresident purchaser affirming ~~attesting~~ that the
1636 nonresident purchaser qualifies for exemption from sales tax
1637 pursuant to this subparagraph and attesting that the nonresident
1638 purchaser will provide the documentation required to
1639 substantiate the exemption claimed under ~~he or she has read the~~
1640 ~~provisions of this subparagraph section;~~

1641 e. The seller makes a copy of the affidavit a part of his
1642 or her record for as long as required by s. 213.35; and

1643 f. Unless the nonresident purchaser of a boat of 5 net
1644 tons of admeasurement or larger intends to remove the boat from
1645 this state within 10 days after the date of purchase or when the
1646 boat is repaired or altered, within 20 days after completion of
1647 the repairs or alterations, the nonresident purchaser applies to
1648 the selling dealer for a decal which authorizes 90 days after
1649 the date of purchase for removal of the boat. The nonresident
1650 purchaser of a qualifying boat may apply to the selling dealer

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1651 within 60 days after the date of purchase for an extension decal
1652 that authorizes the boat to remain in this state for an
1653 additional 90 days, but not more than a total of 180 days,
1654 before the nonresident purchaser is required to pay the tax
1655 imposed by this chapter. The department is authorized to issue
1656 decals in advance to dealers. The number of decals issued in
1657 advance to a dealer shall be consistent with the volume of the
1658 dealer's past sales of boats which qualify under this sub-
1659 subparagraph. The selling dealer or his or her agent shall mark
1660 and affix the decals to qualifying boats in the manner
1661 prescribed by the department, before delivery of the boat.

1662 (I) The department is hereby authorized to charge dealers
1663 a fee sufficient to recover the costs of decals issued, except
1664 the extension decal shall cost \$425.

1665 (II) The proceeds from the sale of decals will be
1666 deposited into the administrative trust fund.

1667 (III) Decals shall display information to identify the
1668 boat as a qualifying boat under this sub-subparagraph,
1669 including, but not limited to, the decal's date of expiration.

1670 (IV) The department is authorized to require dealers who
1671 purchase decals to file reports with the department and may
1672 prescribe all necessary records by rule. All such records are
1673 subject to inspection by the department.

1674 (V) Any dealer or his or her agent who issues a decal
1675 falsely, fails to affix a decal, mismarks the expiration date of

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1676 a decal, or fails to properly account for decals will be
1677 considered prima facie to have committed a fraudulent act to
1678 evade the tax and will be liable for payment of the tax plus a
1679 mandatory penalty of 200 percent of the tax, and shall be liable
1680 for fine and punishment as provided by law for a conviction of a
1681 misdemeanor of the first degree, as provided in s. 775.082 or s.
1682 775.083.

1683 (VI) Any nonresident purchaser of a boat who removes a
1684 decal before permanently removing the boat from this ~~the~~ state,
1685 or defaces, changes, modifies, or alters a decal in a manner
1686 affecting its expiration date before its expiration, or who
1687 causes or allows the same to be done by another, will be
1688 considered prima facie to have committed a fraudulent act to
1689 evade the tax and will be liable for payment of the tax plus a
1690 mandatory penalty of 200 percent of the tax, and shall be liable
1691 for fine and punishment as provided by law for a conviction of a
1692 misdemeanor of the first degree, as provided in s. 775.082 or s.
1693 775.083.

1694 (VII) The department is authorized to adopt rules
1695 necessary to administer and enforce this subparagraph and to
1696 publish the necessary forms and instructions.

1697 (VIII) The department is hereby authorized to adopt
1698 emergency rules pursuant to s. 120.54(4) to administer and
1699 enforce the provisions of this subparagraph.

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1701 If the nonresident purchaser fails to remove the qualifying boat
 1702 from this state within the maximum 180 days after purchase or a
 1703 nonqualifying boat or an aircraft from this state within 10 days
 1704 after purchase or, when the boat or aircraft is repaired or
 1705 altered, within 20 days after completion of such repairs or
 1706 alterations, or permits the boat or aircraft to return to this
 1707 state within 6 months after ~~from~~ the date of departure, except
 1708 as provided in s. 212.08(7)(fff), or if the nonresident
 1709 purchaser fails to furnish the department with any of the
 1710 documentation required by this subparagraph within the
 1711 prescribed time period, the nonresident purchaser ~~is shall be~~
 1712 liable for use tax on the cost price of the boat or aircraft
 1713 and, in addition thereto, payment of a penalty to the Department
 1714 of Revenue equal to the tax payable. This penalty ~~is shall be~~ in
 1715 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 1716 period following the sale of a qualifying boat tax-exempt to a
 1717 nonresident may not be tolled for any reason.

1718 (c) At the rate of 6 percent of the gross proceeds derived
 1719 from the lease or rental of tangible personal property, as
 1720 defined herein; however, the following special provisions apply
 1721 to the lease or rental of motor vehicles and to peer-to-peer
 1722 car-sharing programs:

1723 1. When a motor vehicle is leased or rented by a motor
 1724 vehicle rental company or through a peer-to-peer car-sharing
 1725 program as those terms are defined in s. 212.0606(1) for a

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1726 period of less than 12 months:

1727 a. If the motor vehicle is rented in Florida, the entire
1728 amount of such rental is taxable, even if the vehicle is dropped
1729 off in another state.

1730 b. If the motor vehicle is rented in another state and
1731 dropped off in Florida, the rental is exempt from Florida tax.

1732 c. If the motor vehicle is rented through a peer-to-peer
1733 car-sharing program, the peer-to-peer car-sharing program shall
1734 collect and remit the applicable tax due in connection with the
1735 rental.

1736 2. Except as provided in subparagraph 3., for the lease or
1737 rental of a motor vehicle for a period of not less than 12
1738 months, sales tax is due on the lease or rental payments if the
1739 vehicle is registered in this state; provided, however, that no
1740 tax shall be due if the taxpayer documents use of the motor
1741 vehicle outside this state and tax is being paid on the lease or
1742 rental payments in another state.

1743 3. The tax imposed by this chapter does not apply to the
1744 lease or rental of a commercial motor vehicle as defined in s.
1745 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
1746 defined in s. 316.003 which is to be used primarily in the trade
1747 or established business of the lessee or rentee, for a period of
1748 not less than 12 months when tax was paid on the purchase price
1749 of such vehicle by the lessor. To the extent tax was paid with
1750 respect to the purchase of such vehicle in another state,

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territory of the United States, or the District of Columbia, the Florida tax payable shall be reduced in accordance with s. 212.06(7). This subparagraph shall only be available when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

Section 29. Effective upon this act becoming a law, paragraph (b) of subsection (2) and paragraph (a) of subsection (3) of section 212.054, Florida Statutes, are amended, and subsection (9) is added to that section, to read:

212.054 Discretionary sales surtax; limitations, administration, and collection.—

(2)

(b) However:

1. The sales amount above \$5,000 on any item of tangible personal property shall not be subject to the surtax. However, charges for prepaid calling arrangements, as defined in s. 212.05(1)(e)1.a., shall be subject to the surtax. For purposes of administering the \$5,000 limitation on an item of tangible personal property:

a. If two or more taxable items of tangible personal property are sold to the same purchaser at the same time and, under generally accepted business practice or industry standards or usage, are normally sold in bulk or are items that, when assembled, comprise a working unit or part of a working unit,

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such items must be considered a single item for purposes of the \$5,000 limitation when supported by a charge ticket, sales slip, invoice, or other tangible evidence of a single sale or rental.

b. The sale of a boat and the corresponding boat trailer, which trailer is identified as a motor vehicle as defined in s. 320.01(1), must be taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

2. In the case of utility services billed on or after the effective date of any such surtax, the entire amount of the charge for utility services shall be subject to the surtax. In the case of utility services billed after the last day the surtax is in effect, the entire amount of the charge on said items shall not be subject to the surtax. "Utility service," as used in this section, does not include any communications services as defined in chapter 202.

3. In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the contractor responsible for the performance of the contract. However, the contractor may apply for one refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than 15 months following initial imposition of the surtax in that county. The application for refund shall be in the manner prescribed by the

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department by rule. A complete application shall include proof of the written contract and of payment of the surtax. The application shall contain a sworn statement, signed by the applicant or its representative, attesting to the validity of the application. The department shall, within 30 days after approval of a complete application, certify to the county information necessary for issuance of a refund to the applicant. Counties are hereby authorized to issue refunds for this purpose and shall set aside from the proceeds of the surtax a sum sufficient to pay any refund lawfully due. Any person who fraudulently obtains or attempts to obtain a refund pursuant to this subparagraph, in addition to being liable for repayment of any refund fraudulently obtained plus a mandatory penalty of 100 percent of the refund, is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4. In the case of any vessel, railroad, or motor vehicle common carrier entitled to partial exemption from tax imposed under this chapter pursuant to s. 212.08(4), (8), or (9), the basis for imposition of surtax shall be the same as provided in s. 212.08 and the ratio shall be applied each month to total purchases in this state of property qualified for proration which is delivered or sold in the taxing county to establish the portion used and consumed in intracounty movement and subject to surtax.

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1826 (3) For the purpose of this section, a transaction shall
1827 be deemed to have occurred in a county imposing the surtax when:

1828 (a)1. The sale includes an item of tangible personal
1829 property, a service, or tangible personal property representing
1830 a service, and the item of tangible personal property, the
1831 service, or the tangible personal property representing the
1832 service is delivered within the county. If there is no
1833 reasonable evidence of delivery of a service, the sale of a
1834 service is deemed to occur in the county in which the purchaser
1835 accepts the bill of sale.

1836 2. The sale of any motor vehicle or mobile home of a class
1837 or type which is required to be registered in this state or in
1838 any other state shall be deemed to have occurred only in the
1839 county identified as the residence address of the purchaser on
1840 the registration or title document for such property.

1841 3. The sale of property under sub-subparagraph (2)(b)1.b.
1842 is deemed to occur in the county where the purchaser resides, as
1843 identified on the registration or title documents for such
1844 property.

1845 (9) If there has been a final adjudication that any
1846 discretionary sales surtax enacted pursuant to ss. 212.054 and
1847 212.055 was enacted, levied, collected, or otherwise found to be
1848 contrary to the Constitution of the United States or the State
1849 Constitution, this subsection applies. For purposes of this
1850 subsection, a "final adjudication" is a final order of a court

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1851 of competent jurisdiction from which no appeal can be taken or
1852 from which no appeal has been taken and the time for such appeal
1853 has expired.

1854 (a) If such discretionary sales surtax has been collected,
1855 but not expended, any county, municipality, school board, or
1856 other entity that received funds from such surtax shall transfer
1857 the surtax proceeds, along with any interest earned upon such
1858 proceeds, to the department within 60 days from the date of the
1859 final adjudication. The department shall deposit all amounts
1860 received pursuant to this subsection in a separate account in
1861 the Discretionary Sales Surtax Clearing Trust Fund for that
1862 county for disposition as follows:

1863 1. If there is no valid discretionary sales surtax being
1864 levied within the same county for which a discretionary sales
1865 surtax was found to be invalid as described in this subsection,
1866 100 percent of such funds shall be held in reserve for
1867 appropriation in the General Appropriations Act that takes
1868 effect on the July 1 immediately following the transfer of such
1869 funds to the department under this paragraph.

1870 2. If there is a valid discretionary sales surtax being
1871 levied within the same county for which a discretionary sales
1872 surtax was found to be invalid as described in this subsection:

1873 a. Seventy-five percent of such funds shall be held in
1874 reserve for appropriation in the General Appropriations Act that
1875 takes effect on the July 1 preceding the discretionary sales

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1876 surtax suspension in paragraph (b).

1877 b. Twenty-five percent of such funds and all interest
1878 earned on all funds held in reserve under this sub-subparagraph
1879 shall be held in reserve for appropriation in the General
1880 Appropriations Act to be disposed of as provided in paragraph
1881 (b).

1882 (b)1. If there are multiple valid discretionary sales
1883 surtaxes being levied within the same county for which a
1884 discretionary sales surtax was found to be invalid as described
1885 in this subsection, such surtaxes, other than the school capital
1886 outlay surtax authorized by s. 212.055(6), shall be temporarily
1887 suspended beginning October 1 of the calendar year following the
1888 calendar year the department receives such surtax proceeds under
1889 this paragraph, or January 1, 2025, whichever is later.

1890 2. If there is only one valid discretionary sales surtax
1891 being levied within the same county for which a discretionary
1892 sales surtax was found to be invalid as described in this
1893 subsection, such surtax shall be temporarily suspended beginning
1894 October 1 of the calendar year following the calendar year the
1895 department receives such surtax proceeds.

1896 3. The department shall continue to distribute moneys in
1897 the separate account in the Discretionary Sales Surtax Clearing
1898 Trust Fund for that county to such county, municipality, or
1899 school board in an amount equal to that which would have been
1900 distributed pursuant to all legally levied surtaxes in such

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county under this section but for the temporary suspension of such surtaxes under this subsection.

4. A county, municipality, or school board that receives funds under this paragraph from a single surtax shall use the funds consistent with the use for which the tax that was temporarily suspended under subparagraph 2. was levied. In case of a suspension pursuant to subparagraph 1., a county shall apportion the funds among the uses of the temporarily suspended discretionary sales surtaxes in proportion to the discretionary sales surtax rates.

5. The temporary suspension of surtaxes under this paragraph shall end on the last day of the month preceding the first month the department estimates that the balance of the separate account within the Discretionary Sales Surtax Clearing Trust Fund for that county will be insufficient to fully make the distribution necessary under subparagraph 3. Any remaining undistributed surtax proceeds shall be transferred to the General Revenue Fund.

6. The department shall monitor the balance of proceeds transferred to the department under this subsection and shall estimate the month in which the temporary discretionary sales surtax suspension will end. At least two months prior to the expiration of the temporary surtax suspension under this paragraph, the department shall provide notice to affected dealers and the public of when the suspension will end.

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1926 (c) Subsection (5) does not apply to the temporary
1927 suspension of surtaxes provided for under this subsection.

1928 (d) Notwithstanding s. 215.26, any person who would
1929 otherwise be entitled to a refund of a discretionary sales
1930 surtax that is found to be invalid under this subsection may
1931 file a claim for a refund pursuant to the procedures provided in
1932 the General Appropriations Act referenced in paragraph (a), to
1933 the extent such act provides for refunds. Such refund claim must
1934 be filed between July 1 and December 31 of the state fiscal year
1935 for such General Appropriations Act.

1936 (e) This subsection expires June 30, 2030.

1937 Section 30. Paragraph (a) of subsection (4) of section
1938 212.055, Florida Statutes, is amended to read:

1939 212.055 Discretionary sales surtaxes; legislative intent;
1940 authorization and use of proceeds.—It is the legislative intent
1941 that any authorization for imposition of a discretionary sales
1942 surtax shall be published in the Florida Statutes as a
1943 subsection of this section, irrespective of the duration of the
1944 levy. Each enactment shall specify the types of counties
1945 authorized to levy; the rate or rates which may be imposed; the
1946 maximum length of time the surtax may be imposed, if any; the
1947 procedure which must be followed to secure voter approval, if
1948 required; the purpose for which the proceeds may be expended;
1949 and such other requirements as the Legislature may provide.
1950 Taxable transactions and administrative procedures shall be as

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provided in s. 212.054.

(4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

(a)1. The governing body in each county that ~~the~~
~~government of which is not consolidated with that of one or more~~
~~municipalities, which~~ has a population of at least 800,000
 residents and is not authorized to levy a surtax under
 subsection (5), may levy, pursuant to an ordinance ~~either~~
~~approved by an extraordinary vote of the governing body or~~
 conditioned to take effect only upon approval by a majority vote
 of the electors of the county voting in a referendum, a
 discretionary sales surtax at a rate that may not exceed 0.5
 percent.

2. ~~If the ordinance is conditioned on a referendum,~~ A
 statement that includes a brief and general description of the
 purposes to be funded by the surtax and that conforms to the
 requirements of s. 101.161 shall be placed on the ballot by the
 governing body of the county. The following questions shall be
 placed on the ballot:

FOR THE. . . .CENTS TAX
 AGAINST THE. . . .CENTS TAX

3. The ordinance adopted by the governing body providing
 for the imposition of the surtax shall set forth a plan for
 providing health care services to qualified residents, as

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1976 defined in subparagraph 4. Such plan and subsequent amendments
 1977 to it shall fund a broad range of health care services for both
 1978 indigent persons and the medically poor, including, but not
 1979 limited to, primary care and preventive care as well as hospital
 1980 care. The plan must also address the services to be provided by
 1981 the Level I trauma center. It shall emphasize a continuity of
 1982 care in the most cost-effective setting, taking into
 1983 consideration both a high quality of care and geographic access.
 1984 Where consistent with these objectives, it shall include,
 1985 without limitation, services rendered by physicians, clinics,
 1986 community hospitals, mental health centers, and alternative
 1987 delivery sites, as well as at least one regional referral
 1988 hospital where appropriate. It shall provide that agreements
 1989 negotiated between the county and providers, including hospitals
 1990 with a Level I trauma center, will include reimbursement
 1991 methodologies that take into account the cost of services
 1992 rendered to eligible patients, recognize hospitals that render a
 1993 disproportionate share of indigent care, provide other
 1994 incentives to promote the delivery of charity care, promote the
 1995 advancement of technology in medical services, recognize the
 1996 level of responsiveness to medical needs in trauma cases, and
 1997 require cost containment including, but not limited to, case
 1998 management. It must also provide that any hospitals that are
 1999 owned and operated by government entities on May 21, 1991, must,
 2000 as a condition of receiving funds under this subsection, afford

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public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System (FHURS) manual referenced in s. 408.07. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

4. For the purpose of this paragraph, the term "qualified resident" means residents of the authorizing county who are:

a. Qualified as indigent persons as certified by the authorizing county;

b. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county is intended to serve as the payor of last resort; or

c. Participating in innovative, cost-effective programs approved by the authorizing county.

5. Moneys collected pursuant to this paragraph remain the

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2026 | property of the state and shall be distributed by the Department
 2027 | of Revenue on a regular and periodic basis to the clerk of the
 2028 | circuit court as ex officio custodian of the funds of the
 2029 | authorizing county. The clerk of the circuit court shall:
 2030 | a. Maintain the moneys in an indigent health care trust
 2031 | fund;
 2032 | b. Invest any funds held on deposit in the trust fund
 2033 | pursuant to general law;
 2034 | c. Disburse the funds, including any interest earned, to
 2035 | any provider of health care services, as provided in
 2036 | subparagraphs 3. and 4., upon directive from the authorizing
 2037 | county. However, if a county has a population of at least
 2038 | 800,000 residents and has levied the surtax authorized in this
 2039 | paragraph, notwithstanding any directive from the authorizing
 2040 | county, on October 1 of each calendar year, the clerk of the
 2041 | court shall issue a check in the amount of \$6.5 million to a
 2042 | hospital in its jurisdiction that has a Level I trauma center or
 2043 | shall issue a check in the amount of \$3.5 million to a hospital
 2044 | in its jurisdiction that has a Level I trauma center if that
 2045 | county enacts and implements a hospital lien law in accordance
 2046 | with chapter 98-499, Laws of Florida. The issuance of the checks
 2047 | on October 1 of each year is provided in recognition of the
 2048 | Level I trauma center status and shall be in addition to the
 2049 | base contract amount received during fiscal year 1999-2000 and
 2050 | any additional amount negotiated to the base contract. If the

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2051 hospital receiving funds for its Level I trauma center status
2052 requests such funds to be used to generate federal matching
2053 funds under Medicaid, the clerk of the court shall instead issue
2054 a check to the Agency for Health Care Administration to
2055 accomplish that purpose to the extent that it is allowed through
2056 the General Appropriations Act; and

2057 d. Prepare on a biennial basis an audit of the trust fund
2058 specified in sub-subparagraph a. Commencing February 1, 2004,
2059 such audit shall be delivered to the governing body and to the
2060 chair of the legislative delegation of each authorizing county.

2061 6. Notwithstanding any other provision of this section, a
2062 county shall not levy local option sales surtaxes authorized in
2063 this paragraph and subsections (2) and (3) in excess of a
2064 combined rate of 1 percent.

2065 Section 31. Paragraph (b) of subsection (1) and paragraph
2066 (b) of subsection (4) of section 212.11, Florida Statutes, are
2067 amended to read:

2068 212.11 Tax returns and regulations.—

2069 (1)

2070 (b)1. For the purpose of ascertaining the amount of tax
2071 payable under this chapter, it shall be the duty of all dealers
2072 to file a return and remit the tax, on or before the 20th day of
2073 the month, to the department, upon forms prepared and furnished
2074 by it or in a format prescribed by it. Such return must show the
2075 rentals, admissions, gross sales, or purchases, as the case may

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be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

2. Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:

a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36.

b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

3. For purposes of subparagraph 2., a dealer who files a consolidated sales and use tax return will be considered to have a certificate of registration in a county to which an emergency declaration applies when the central or main office of the

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2101 consolidated account is in a county to which an emergency
2102 declaration applies.

2103 (4)

2104 (b)1. The amount of any estimated tax shall be due,
2105 payable, and remitted by electronic funds transfer by the 20th
2106 day of the month for which it is estimated. The difference
2107 between the amount of estimated tax paid and the actual amount
2108 of tax due under this chapter for such month shall be due and
2109 payable by the first day of the following month and remitted by
2110 electronic funds transfer by the 20th day thereof.

2111 2. Notwithstanding subparagraph 1. and in addition to any
2112 extension or waiver ordered pursuant to s. 213.055, and except
2113 as provided in subparagraph 3., a dealer with a certificate of
2114 registration issued under s. 212.18 to engage in or conduct
2115 business in a county to which an emergency declaration applies
2116 in sub-subparagraph b. is granted an automatic 10-calendar-day
2117 extension after the due date for filing a return and remitting
2118 the tax if all of the following conditions are met:

2119 a. The Governor has ordered or proclaimed a declaration of
2120 a state of emergency pursuant to s. 252.36.

2121 b. The declaration is the first declaration for the event
2122 giving rise to the state of emergency or expands the counties
2123 covered by the initial state of emergency without extending or
2124 renewing the period of time covered by the first declaration of
2125 a state of emergency.

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2126 c. The first day of the period covered by the first
2127 declaration for the event giving rise to the state of emergency
2128 is within 5 business days before the 20th day of the month.

2129 3. For purposes of subparagraph 2., a dealer who files a
2130 consolidated sales and use tax return will be considered to have
2131 a certificate of registration in a county to which an emergency
2132 declaration applies when the central or main office of the
2133 consolidated account is in a county to which an emergency
2134 declaration applies.

2135 Section 32. Section 212.1835, Florida Statutes, is created
2136 to read:

2137 212.1835 Child care tax credits.—Beginning January 1,
2138 2024, there is allowed a credit pursuant to s. 402.261 against
2139 any tax imposed by the state and due under this chapter from a
2140 direct pay permitholder as a result of the direct pay permit
2141 held pursuant to s. 212.183. For purposes of the dealer's credit
2142 granted for keeping prescribed records, filing timely tax
2143 returns, and properly accounting and remitting taxes under s.
2144 212.12, the amount of tax due used to calculate the credit must
2145 include any expenses or payments from a direct pay permitholder
2146 which give rise to a credit under s. 402.261. For purposes of
2147 the distributions of tax revenue under s. 212.20, the department
2148 shall disregard any tax credits allowed under this section to
2149 ensure that any reduction in tax revenue received which is
2150 attributable to the tax credits results only in a reduction in

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distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means under s. 213.755.

Section 33. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax

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Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the

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2201 total proceeds to be distributed are less than the amount
 2202 received in combination from the Revenue Sharing Trust Fund for
 2203 Municipalities and the former Municipal Financial Assistance
 2204 Trust Fund in state fiscal year 1999-2000, each municipality
 2205 shall receive an amount proportionate to the amount it was due
 2206 in state fiscal year 1999-2000.

2207 6. Of the remaining proceeds:

2208 a. In each fiscal year, the sum of \$29,915,500 shall be
 2209 divided into as many equal parts as there are counties in the
 2210 state, and one part shall be distributed to each county. The
 2211 distribution among the several counties must begin each fiscal
 2212 year on or before January 5th and continue monthly for a total
 2213 of 4 months. If a local or special law required that any moneys
 2214 accruing to a county in fiscal year 1999-2000 under the then-
 2215 existing provisions of s. 550.135 be paid directly to the
 2216 district school board, special district, or a municipal
 2217 government, such payment must continue until the local or
 2218 special law is amended or repealed. The state covenants with
 2219 holders of bonds or other instruments of indebtedness issued by
 2220 local governments, special districts, or district school boards
 2221 before July 1, 2000, that it is not the intent of this
 2222 subparagraph to adversely affect the rights of those holders or
 2223 relieve local governments, special districts, or district school
 2224 boards of the duty to meet their obligations as a result of
 2225 previous pledges or assignments or trusts entered into which

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obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue

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for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

d. The department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

e.(I) On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute \$324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e)3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

(II) Beginning July 2022, and on or before the 25th day of each month, the department shall distribute \$90 million monthly to the Unemployment Compensation Trust Fund.

(III) If the ending balance of the Unemployment

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2276 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
2277 of any month, as determined from United States Department of the
2278 Treasury data, the Office of Economic and Demographic Research
2279 shall certify to the department that the ending balance of the
2280 trust fund exceeds such amount.

2281 (IV) This sub-subparagraph is repealed, and the department
2282 shall end monthly distributions under sub-sub-subparagraph (II),
2283 on the date the department receives certification under sub-sub-
2284 subparagraph (III).

2285 f. Beginning July 1, 2023, in each fiscal year, the
2286 department shall distribute \$27.5 million to the Florida
2287 Agricultural Promotional Campaign Trust Fund under s. 571.26,
2288 for further distribution in accordance with s. 571.265. ~~This~~
2289 ~~sub-subparagraph is repealed June 30, 2025.~~

2290 7. All other proceeds must remain in the General Revenue
2291 Fund.

2292 Section 34. Subsection (11) is added to section 213.21,
2293 Florida Statutes, to read:

2294 213.21 Informal conferences; compromises.—

2295 (11) (a) The department may consider a request to settle or
2296 compromise any tax, interest, penalty, or other liability under
2297 this section after the time to challenge an assessment or a
2298 denial of a refund under s. 72.011 has expired if the taxpayer
2299 demonstrates that the failure to initiate a timely challenge was
2300 due to any of the following:

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2301 1. The death or life-threatening injury or illness of:
2302 a. The taxpayer;
2303 b. An immediate family member of the taxpayer; or
2304 c. An individual with substantial responsibility for the
2305 management or control of the taxpayer.
2306 2. An act of war or terrorism.
2307 3. A natural disaster, fire, or other catastrophic loss.
2308 (b) The department may not consider a request received
2309 more than 180 days after the time has expired for contesting it
2310 under s. 72.011.
2311 (c) Any decision by the department regarding a taxpayer's
2312 request to compromise or settle a liability under this
2313 subsection is not subject to review under chapter 120.
2314 Section 35. Subsections (1), (3), and (6) of section
2315 213.67, Florida Statutes, are amended to read:
2316 213.67 Garnishment.—
2317 (1) If a person is delinquent in the payment of any taxes,
2318 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
2319 department, the executive director or his or her designee may
2320 give notice of the amount of such delinquency by registered
2321 mail, by personal service, or by electronic means, including,
2322 but not limited to, facsimile transmissions, electronic data
2323 interchange, or use of the Internet, to all persons having in
2324 their possession or under their control any credits or personal
2325 property, exclusive of wages, belonging to the delinquent

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2326 taxpayer, or owing any debts to such delinquent taxpayer at the
 2327 time of receipt by them of such notice. Thereafter, any person
 2328 ~~who has been~~ notified may not transfer or make any other
 2329 disposition of such credits, other personal property, or debts
 2330 until the executive director or his or her designee consents to
 2331 a transfer or disposition or until 60 days after the receipt of
 2332 such notice. However, the credits, other personal property, or
 2333 debts that exceed the delinquent amount stipulated in the notice
 2334 are not subject to this section, wherever held, if the taxpayer
 2335 does not have a prior history of tax delinquencies. If during
 2336 the effective period of the notice to withhold, any person so
 2337 notified makes any transfer or disposition of the property or
 2338 debts required to be withheld under this section, he or she is
 2339 liable to the state for any indebtedness owed to the department
 2340 by the person with respect to whose obligation the notice was
 2341 given to the extent of the value of the property or the amount
 2342 of the debts thus transferred or paid if, solely by reason of
 2343 such transfer or disposition, the state is unable to recover the
 2344 indebtedness of the person with respect to whose obligation the
 2345 notice was given. If the delinquent taxpayer contests the
 2346 intended levy in circuit court or under chapter 120, the notice
 2347 under this section remains effective until that final resolution
 2348 of the contest. Any financial institution receiving such notice
 2349 maintains ~~will maintain~~ a right of setoff for any transaction
 2350 involving a debit card occurring on or before the date of

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2351 receipt of such notice.

2352 (3) During the last 30 days of the 60-day period set forth
2353 in subsection (1), the executive director or his or her designee
2354 may levy upon such credits, other personal property, or debts.
2355 The levy must be accomplished by delivery of a notice of levy by
2356 registered mail, by personal service, or by electronic means,
2357 including, but not limited to, facsimile transmission or an
2358 electronic data exchange process using a web interface. Upon
2359 receipt of the notice of levy, ~~which~~ the person possessing the
2360 credits, other personal property, or debts must ~~shall~~ transfer
2361 them to the department or pay to the department the amount owed
2362 to the delinquent taxpayer.

2363 (6)(a) Levy may be made under subsection (3) upon credits,
2364 other personal property, or debt of any person with respect to
2365 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
2366 fees authorized by law only after the executive director or his
2367 or her designee has notified such person in writing of the
2368 intention to make such levy.

2369 (b) No less than 30 days before the day of the levy, the
2370 notice of intent to levy required under paragraph (a) must ~~shall~~
2371 be given in person or sent by certified or registered mail to
2372 the person's last known address.

2373 (c) The notice required in paragraph (a) must include a
2374 brief statement that sets forth in simple and nontechnical
2375 terms:

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1. The provisions of this section relating to levy and sale of property;

2. The procedures applicable to the levy under this section;

3. The administrative and judicial appeals available to the taxpayer with respect to such levy and sale, and the procedures relating to such appeals; and

4. Any ~~The alternatives, if any,~~ available to taxpayers which could prevent levy on the property.

Section 36. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s.

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220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, ~~and~~ those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 37. Effective upon this act becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection (2) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2024 ~~2023~~, except as provided in subsection (3).

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

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2426 Section 38. (1) The amendment made by this act to s.
2427 220.03, Florida Statutes, operates retroactively to January 1,
2428 2024.

2429 (2) This section shall take effect upon becoming a law.

2430 Section 39. Section 220.19, Florida Statutes, is amended
2431 to read:

2432 220.19 Child care tax credits.—

2433 (1) For taxable years beginning on or after January 1,
2434 2024, there is allowed a credit pursuant to s. 402.261 against
2435 any tax due for a taxable year under this chapter after the
2436 application of any other allowable credits by the taxpayer. The
2437 credit must be earned pursuant to s. 402.261 on or before the
2438 date the taxpayer is required to file a return pursuant to s.
2439 220.222. ~~If the credit granted under this section is not fully~~
2440 ~~used in any one year because of insufficient tax liability on~~
2441 ~~the part of the corporation, the unused amount may be carried~~
2442 ~~forward for a period not to exceed 5 years. The carryover credit~~
2443 ~~may be used in a subsequent year when the tax imposed by this~~
2444 ~~chapter for that year exceeds the credit for which the~~
2445 ~~corporation is eligible in that year under this section after~~
2446 ~~applying the other credits and unused carryovers in the order~~
2447 ~~provided by s. 220.02(8).~~

2448 (2) A taxpayer that files a consolidated return in this
2449 state as a member of an affiliated group under s. 220.131(1) may
2450 be allowed the credit on a consolidated return basis; however,

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the total credit taken by the affiliated group is subject to the limitation established under s. 402.261(2)(d). ~~If a corporation receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula:~~

$$A = C \times (1 - (N/60))$$

Where:

~~(a) "A" is the amount in dollars of the required repayment.~~

~~(b) "C" is the total credits taken by the corporation for child care facility startup costs.~~

~~(c) "N" is the number of months the facility was in operation.~~

~~This repayment requirement is inapplicable if the corporation goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

(3) The provisions of s. 402.261 apply to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 402.261 after timely requesting an extension to file under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative

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2476 taxes under ss. 220.222 and 220.32.

2477 (b) The taxpayer's noncompliance with the requirement to
2478 pay tentative taxes shall result in the revocation and
2479 rescindment of any such credit.

2480 (c) The taxpayer shall be assessed for any taxes,
2481 penalties, or interest due from the taxpayer's noncompliance
2482 with the requirement to pay tentative taxes.

2483 (5) For purposes of calculating the underpayment of
2484 estimated corporate income taxes under s. 220.34, the final
2485 amount due is the amount after credits earned under this section
2486 are deducted. For purposes of determining if a penalty or
2487 interest under s. 220.34(2)(d)1. will be imposed for
2488 underpayment of estimated corporate income tax, a taxpayer may,
2489 after earning a credit under this section, reduce any estimated
2490 payment in that taxable year by the amount of the credit.

2491 Section 40. Subsections (1) through (4) of section
2492 220.1915, Florida Statutes, are amended to read:

2493 220.1915 Credit for qualified railroad reconstruction or
2494 replacement expenditures.—

2495 (1) For purposes of this section:

2496 (a) "Qualified expenditures" means gross expenditures made
2497 in this state by a qualifying railroad during the taxable year
2498 in which the credit is claimed, provided such expenditures were
2499 made on track that was owned or leased by a qualifying railroad
2500 on the last day of the prior calendar year, and were:

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1. For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or

2. For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in this state.

(b) "Qualifying railroad" means any ~~taxpayer that was a~~ Class II or Class III railroad operating in this state on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2)(a) For taxable years beginning on or after January 1, 2023, a qualifying railroad is eligible for a credit against the tax imposed by this chapter if it has qualified expenditures in this state in the taxable year.

(b) The credit allowed under this section is equal to 50 percent of a qualifying railroad's qualified expenditures incurred in this state in the taxable year, as limited by paragraph (c).

(c) The amount of the credit may not exceed the product of \$3,500 and the number of miles of railroad track owned or leased within this state by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the

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2526 qualified expenditures were incurred. The Department of
2527 Transportation shall certify to the department the number of
2528 miles of railroad track within this state that each qualifying
2529 railroad owned or leased on the last day of each calendar year.
2530 Such certification must be provided to the department no later
2531 than the last business day of January for the prior year ending
2532 December 31.

2533 (3)(a) A qualifying railroad must submit to the department
2534 ~~with its return~~ an application including any documentation or
2535 information required by the department to demonstrate
2536 eligibility for the credit allowed under this section. Such
2537 application must specify the taxable year for which the credit
2538 is requested, and may be filed at any time during that taxable
2539 year once the qualifying expenditures have been made. The
2540 application must be filed no later than May 1 of the year
2541 following the year in which the qualifying expenditures were
2542 made.

2543 (b) Only one application may be filed per qualifying
2544 railroad per taxable year. ~~If the qualifying railroad is not a~~
2545 ~~taxpayer under this chapter, the qualifying railroad must submit~~
2546 ~~the required application including any documentation or~~
2547 ~~information required by the department directly to the~~
2548 ~~department no later than May 1 of the calendar year following~~
2549 ~~the year in which the qualified expenditures were made, in~~
2550 ~~accordance with rules adopted by the department.~~

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2551 (c) The qualifying railroad must include an affidavit
2552 certifying that all information contained in the application is
2553 true and correct, and supporting documentation must include any
2554 relevant information, as determined by the rules of the
2555 department, to verify eligibility of qualified expenditures made
2556 in this state for the credit allowed under this section. The
2557 supporting documentation must include, but is not limited to,
2558 the following:

2559 1. The number of track miles owned or leased in this state
2560 by the qualifying railroad on the last day of the prior calendar
2561 year. If this number is different than the number provided by
2562 the Department of Transportation under paragraph (2)(c), the
2563 department shall use the number of miles provided by the
2564 Department of Transportation to calculate the limitation for the
2565 credit under that paragraph.

2566 2. The total amount and description of each qualified
2567 expenditure.

2568 3. Financial receipts or other records necessary to verify
2569 the accuracy of the information submitted pursuant to this
2570 subsection.

2571 4. If a copy of any Internal Revenue Service Form 8900, or
2572 its equivalent, ~~is if such documentation was~~ filed with the
2573 Internal Revenue Service for any credit under 26 U.S.C. s. 45G
2574 for which the federal credit related in whole or in part to the
2575 qualified expenditures in this state for which the credit is

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sought, such form shall be provided to the department within 60 days of submission to the Internal Revenue Service. Approval of this credit shall not be delayed until, or contingent upon, receipt of such form. The department shall retain such form for any qualifying railroad that is a taxpayer under this chapter along with records related to the credit until the taxable period covered by the form is no longer subject to review or audit by the department.

~~(d) If the qualifying railroad is a taxpayer under this chapter and the credit earned exceeds the taxpayer's liability under this chapter for that year, or if the qualifying railroad is not a taxpayer under this chapter, The department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit available for carryover or transfer in accordance with subsection (4).~~

(e) The department may consult with the Department of Transportation regarding the qualifications, ownership, or classification of any qualifying railroad applying for a credit under this section. The Department of Transportation shall provide technical assistance, when requested by the department, on any technical audits performed pursuant to this section, in addition to providing the annual certification under paragraph (2) (c).

(4) (a) If the credit granted under this section is not

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fully used in any one taxable year because of insufficient tax liability on the part of the qualifying railroad, or because the qualifying railroad is not subject to tax under this chapter, the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred in accordance with paragraph (b). The carryover or transferred credit may be used in the year approved or any of the 5 subsequent taxable years, when the tax imposed by this chapter for that taxable year exceeds the credit for which the qualifying railroad or transferee under paragraph (b) is eligible in that taxable year under this subsection, after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. The credit under this section may be transferred, in whole or in part:

a. By written agreement to a taxpayer subject to the tax under this chapter and that either transports property using the rail facilities of any ~~the~~ qualifying railroad or furnishes railroad-related property or services, as those terms are defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in this state, or is a railroad, ~~as those terms are defined in 26 C.F.R. s. 1.45G-1(b);~~ and

b. At any time after receipt of approval in paragraph (3)(d), or during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

2. The written agreement required for transfer under this

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paragraph shall:

a. Be filed jointly by the qualifying railroad and the transferee with the department within 30 days after the transfer, in accordance with rules adopted by the department; and

b. Contain all of the following information: the name, address, and taxpayer identification number for the qualifying railroad and the transferee; the amount of the credit being transferred; the taxable year in which the credit was originally earned by the qualifying railroad; and the remaining taxable years for which the credit may be claimed.

Section 41. Section 220.1992, Florida Statutes, is created to read:

220.1992 Individuals with Unique Abilities Tax Credit Program.—

(1) For purposes of this section, the term:

(a) "Qualified employee" means an individual who has a disability, as that term is defined in s. 413.801, and has been employed for at least 6 months by a qualified taxpayer.

(b) "Qualified taxpayer" means a taxpayer who employs a qualified employee at a business located in this state.

(2) For a taxable year beginning on or after January 1, 2024, a qualified taxpayer is eligible for a credit against the tax imposed by this chapter in an amount up to \$1,000 for each qualified employee such taxpayer employed during the taxable

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2651 year. The tax credit shall equal one dollar for each hour the
2652 qualified employee worked during the taxable year, up to 1,000
2653 hours.

2654 (3)(a) The department may adopt rules governing the manner
2655 and form of applications for the tax credit and establishing
2656 requirements for the proper administration of the tax credit.
2657 The form must include an affidavit certifying that all
2658 information contained within the application is true and correct
2659 and must require the taxpayer to specify the number of qualified
2660 employees for whom a credit under this section is being claimed
2661 and the number of hours each qualified employee worked during
2662 the taxable year.

2663 (b) The department must approve the tax credit prior to
2664 the taxpayer taking the credit on a return. The department must
2665 approve credits on a first-come, first-served basis. If the
2666 department determines that an application is incomplete, the
2667 department shall notify the taxpayer in writing and the taxpayer
2668 shall have 30 days after receiving such notification to correct
2669 any deficiency. If corrected in a timely manner, the application
2670 must be deemed completed as of the date the application was
2671 first submitted.

2672 (c) A taxpayer may not claim a tax credit of more than
2673 \$10,000 under this section in any one taxable year.

2674 (d) A taxpayer may carry forward any unused portion of a
2675 tax credit under this section for up to 5 taxable years. The

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carryover may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8).

(4) The combined total amount of tax credits which may be granted under this section is \$5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

(5) The department may consult with the Department of Commerce and the Agency for Persons with Disabilities to determine if an individual is a qualified employee. The Department of Commerce and the Agency for Persons with Disabilities shall provide technical assistance, when requested by the department, on any such question.

Section 42. Present paragraphs (c) and (d) of subsection (2) of section 220.222, Florida Statutes, are redesignated as paragraphs (d) and (e), respectively, and a new paragraph (c) is added to that subsection, to read:

220.222 Returns; time and place for filing.—

(2)

(c) When a taxpayer has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster that included locations within this state, and if the requirements of s. 220.32 are met, the due date of the return required under this code is automatically extended to 15

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2701 calendar days after the due date for such taxpayer's federal
2702 income tax return, including any extensions provided for such
2703 return for a federally declared disaster. Nothing in this
2704 paragraph affects the authority of the executive director to
2705 order an extension or waiver pursuant to s. 213.055(2).

2706 Section 43. Section 374.986, Florida Statutes, is amended
2707 to read:

2708 374.986 Taxing authority.—

2709 (1) The property appraiser ~~tax-assessor~~, tax collector,
2710 and board of county commissioners of each and every county in
2711 said district, shall, when requested by the board, prepare from
2712 their official records and deliver any and all information that
2713 may be from time to time requested from him or her or them or
2714 either of them by the board regarding the tax valuation,
2715 assessments, collection, and any other information regarding the
2716 levy, assessment, and collection of taxes in each of said
2717 counties.

2718 (2) The board may annually assess and levy against the
2719 taxable property in the district a tax not to exceed one-tenth
2720 mill on the dollar for each year, and the proceeds from such tax
2721 shall be used by the district for all expenses of the district
2722 including the purchase price of right-of-way and other property.
2723 The board shall, on or before the 31st day of July of each year,
2724 prepare a tentative annual written budget of the district's
2725 expected income and expenditures. In addition, the board shall

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2726 compute a proposed millage rate to be levied as taxes for that
 2727 year upon the taxable property in the district for the purposes
 2728 of said district. The proposed budget shall be submitted to the
 2729 Department of Environmental Protection for its approval. Prior
 2730 to adopting a final budget, the district shall comply with the
 2731 provisions of s. 200.065, relating to the method of fixing
 2732 millage, and shall fix the final millage rate by resolution of
 2733 the district and shall also, by resolution, adopt a final budget
 2734 pursuant to chapter 200. Copies of such resolutions executed in
 2735 the name of the board by its chair, and attested by its
 2736 secretary, shall be made and delivered to the county officials
 2737 specified in s. 200.065 of each and every county in the
 2738 district, to the Department of Revenue, and to the Chief
 2739 Financial Officer. Thereupon, it shall be the duty of the
 2740 property appraiser ~~assessor~~ of each of said counties to assess,
 2741 and the tax collector of each of said counties to collect, a tax
 2742 at the rate fixed by said resolution of the board upon all of
 2743 the real and personal taxable property in said counties for said
 2744 year (and such officers shall perform such duty) and said levy
 2745 shall be included in the warrant of the tax assessors of each of
 2746 said counties and attached to the assessment roll of taxes for
 2747 each of said counties. The tax collectors of each of said
 2748 counties shall collect such taxes so levied by the board in the
 2749 same manner as other taxes are collected, and shall pay the same
 2750 within the time and in the manner prescribed by law, to the

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2751 treasurer of the board. It shall be the duty of the Chief
2752 Financial Officer to assess and levy on all railroad lines and
2753 railroad property and telegraph lines and telegraph property in
2754 the district a tax at the rate prescribed by resolution of the
2755 board, and to collect the tax thereon in the same manner as he
2756 or she is required by law to assess and collect taxes for state
2757 and county purposes and to remit the same to the treasurer of
2758 the board. All such taxes shall be held by the treasurer of the
2759 district for the credit of the district and paid out by him or
2760 her as provided herein. The tax collector ~~assessor~~ and property
2761 appraiser of each of said counties shall be entitled to payment
2762 as provided for by general laws.

2763 Section 44. Section 402.261, Florida Statutes, is created
2764 to read:

2765 402.261 Child care tax credits.—

2766 (1) For purposes of this section, the term:

2767 (a) "Department" means the Department of Revenue.

2768 (b) "Division" means the Division of Alcoholic Beverages
2769 and Tobacco of the Department of Business and Professional
2770 Regulation.

2771 (c) "Eligible child" means the child or grandchild of an
2772 employee of a taxpayer, if such employee is the child or
2773 grandchild's caregiver as defined in s. 39.01.

2774 (d) "Eligible child care facility" means a child care
2775 facility that:

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2776 1. Is licensed under s. 402.305; or

2777 2. Is exempt from licensure under s. 402.316.

2778 (e) "Employee" includes full-time employees and part-time
2779 employees who work an average of at least 20 hours per week.

2780 (f) "Maximum annual tax credit amount" means, for any
2781 state fiscal year, the sum of the amount of tax credits approved
2782 under this section, including tax credits to be taken under s.
2783 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
2784 which are approved for taxpayers whose taxable years begin on or
2785 after January 1 of the calendar year preceding the start of the
2786 applicable state fiscal year.

2787 (g) "Tax due" means any tax required under chapter 211,
2788 chapter 220, chapter 561, or chapter 624, or due under chapter
2789 212 from a direct pay permit holder as a result of a direct pay
2790 permit held pursuant to s. 212.183.

2791 (2)(a) A taxpayer who operates an eligible child care
2792 facility for the taxpayer's employees is allowed a credit of 50
2793 percent of the startup costs of such facility against any tax
2794 due for the taxable year such facility begins operation as an
2795 eligible child care facility. The maximum credit amount a
2796 taxpayer may be granted in a taxable year under this paragraph
2797 is based on the average number of employees employed by the
2798 taxpayer during such year. For an employer that employed:

2799 1. One to 19 employees, the maximum credit is \$1 million.

2800 2. Twenty to 250 employees, the maximum credit is

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2801 \$500,000.

2802 3. More than 250 employees, the maximum credit is
2803 \$250,000.

2804 (b) A taxpayer who operates an eligible child care
2805 facility for the taxpayer's employees is allowed a credit of
2806 \$300 per month for each eligible child enrolled in such facility
2807 against any tax due for the taxable year. The maximum credit
2808 amount a taxpayer may be granted in a taxable year under this
2809 paragraph is based on the average number of employees employed
2810 by the taxpayer during such year. For an employer that employed:

2811 1. One to 19 employees, the maximum credit is \$50,000.

2812 2. Twenty to 250 employees, the maximum credit is
2813 \$500,000.

2814 3. More than 250 employees, the maximum credit is \$1
2815 million.

2816 (c) A taxpayer who makes payments to an eligible child
2817 care facility in the name and for the benefit of an employee
2818 employed by the taxpayer whose eligible child attends such
2819 facility is allowed a credit of 100 percent of the amount of
2820 such payments against any tax due for the taxable year up to a
2821 maximum credit of \$3,600 per child per taxable year. The
2822 taxpayer may make payments directly to the eligible child care
2823 facility or contract with an early learning coalition to process
2824 payments. The maximum credit amount a taxpayer may be granted in
2825 a taxable year under this paragraph is based on the average

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number of employees employed by the taxpayer during such year.

For an employer that employed:

1. One to 19 employees, the maximum credit is \$50,000.

2. Twenty to 250 employees, the maximum credit is \$500,000.

3. More than 250 employees, the maximum credit is \$1 million.

(d) A taxpayer may qualify for a tax credit under more than one paragraph of this subsection; however, the total credit taken by such taxpayers in a single taxable year may not exceed the sum total of the maximum credit they are granted under each applicable paragraph.

(e) For state fiscal years 2024-2025, 2025-2026, and 2026-2027, the maximum annual tax credit amount is \$5 million.

(3)(a) If the credit granted under this section is not fully used within the specified state fiscal year for credits under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes due for the specified taxable year for credits under s. 220.19 or s. 624.5107, because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 5 years. For purposes of s. 220.19, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. If a taxpayer receives a credit for startup costs

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2851 pursuant to paragraph (2) (a), and the eligible child care
2852 facility fails to operate for at least 5 years, a pro rata share
2853 of the credit must be repaid, in accordance with the formula:

$$A = C \times (1 - (N/60))$$

2854
2855 Where:

2856 a. "A" is the amount, in dollars, of the required
2857 repayment.

2858 b. "C" is the total credits taken by the taxpayer for
2859 eligible child care facility startup costs against a tax due
2860 under this section.

2861 c. "N" is the number of months the eligible child care
2862 facility was in operation.

2863 2. A taxpayer who is required to repay a pro rata share of
2864 the credit under this paragraph shall file an amended return
2865 with the department, or such other report as the department
2866 prescribes by rule, and pay such amount within 60 days after the
2867 last day of operation of the eligible child care facility. The
2868 department shall distribute such funds in accordance with the
2869 applicable statutory provision for the tax against which such
2870 credit was taken by that taxpayer.

2871 (4) (a) A taxpayer may claim a credit only for the creation
2872 or operation of, or payments to, an eligible child care
2873 facility.

2874 (b) The services of an eligible child care facility for
2875 which a taxpayer claims a credit under paragraph (2) (b) must be

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2876 available to all employees employed by the taxpayer, or must be
2877 allocated on a first-come, first-served basis, and must be used
2878 by at least one eligible child.

2879 (c) Two or more taxpayers may jointly establish and
2880 operate an eligible child care facility according to the
2881 provisions of this section. If two or more taxpayers choose to
2882 jointly establish and operate an eligible child care facility,
2883 or cause a not-for-profit taxpayer to establish and operate an
2884 eligible child care facility, the taxpayers must file a joint
2885 application, or the not-for-profit taxpayer may file an
2886 application, pursuant to subsection (5) setting forth the
2887 taxpayers' proposal. The participating taxpayers may proportion
2888 the available credits in any manner they choose. In the event
2889 the child care facility does not operate for 5 years, the
2890 repayment required under paragraph (3)(b) must be allocated
2891 among, and apply to, the participating taxpayers in the
2892 proportion that such taxpayers received the credit under this
2893 section.

2894 (d) Child care payments for which a taxpayer claims a
2895 credit under paragraph (2)(c) may not exceed the amount charged
2896 by the eligible child care facility for other children of like
2897 age and ability of persons not employed by the taxpayer.

2898 (5) Beginning October 1, 2024, a taxpayer may submit an
2899 application to the department for the purposes of determining
2900 qualification for a credit under this section. The department

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2901 must approve the application for the credit before the taxpayer
2902 is authorized to claim the credit on a return.

2903 (a) The application must include:

2904 1.a. For a credit under paragraph (2)(a), a proposal for
2905 establishing an eligible child care facility for use by its
2906 employees, the number of eligible children expected to be
2907 enrolled, and the expected date operations will begin. A credit
2908 may not be claimed on a return until operations have begun. If
2909 the facility has begun to operate, the application must show the
2910 number of eligible children enrolled and the date the operation
2911 began.

2912 b. For a credit under paragraph (2)(b), the total number
2913 of eligible children for whom child care will be provided at the
2914 eligible child care facility and the total number of months the
2915 facility is expected to operate during the taxable year in which
2916 the credit will be earned.

2917 c. For a credit under paragraph (2)(c), the total number
2918 of eligible children for whom child care payments will be paid
2919 and the estimated total annual amount of such payments during
2920 the taxable year in which the credit will be earned.

2921 2. The taxable year in which the credit is expected to be
2922 earned. A taxpayer may apply for a credit to be used for a prior
2923 taxable year at any time before the date on which the taxpayer
2924 is required to file a return for that year pursuant to s.
2925 220.222.

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2926 3. For a credit under paragraph (2)(a) or paragraph
2927 (2)(b), a statement signed by a person authorized to sign on
2928 behalf of the taxpayer that the facility meets the definition of
2929 eligible child care facility and otherwise qualifies for the
2930 credit under this section. Such statement must be attached to
2931 the application.

2932 (b) The department shall approve tax credits on a first-
2933 come, first-served basis, and must obtain the division's
2934 approval before approving a tax credit under s. 561.1214. Within
2935 10 days after approving or denying an application, the
2936 Department of Revenue shall provide a copy of its approval or
2937 denial letter to the taxpayer.

2938 (6)(a) A taxpayer may not convey, transfer, or assign an
2939 approved tax credit or a carryforward tax credit to another
2940 entity unless all of the assets of the taxpayer are conveyed,
2941 assigned, or transferred in the same transaction. However, a tax
2942 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
2943 or s. 624.5107 may be conveyed, transferred, or assigned between
2944 members of an affiliated group of taxpayers if the type of tax
2945 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
2946 or s. 624.5107 remains the same. A taxpayer shall notify the
2947 department of its intent to convey, transfer, or assign a tax
2948 credit to another member within an affiliated group of
2949 corporations as defined in s. 220.03(1)(b). The amount conveyed,
2950 transferred, or assigned is available to another member of the

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2951 affiliated group of corporations upon approval by the
2952 department. The department shall obtain the division's approval
2953 before approving a conveyance, transfer, or assignment of a tax
2954 credit under s. 561.1214.

2955 (b) Within any state fiscal year, a taxpayer may rescind
2956 all or part of a tax credit approved under subsection (5). The
2957 amount rescinded shall become available for that state fiscal
2958 year to another taxpayer approved by the department under this
2959 section. The department must obtain the division's approval
2960 before accepting the rescindment of a tax credit under s.
2961 561.1214. Any amount rescinded under this paragraph must become
2962 available to a taxpayer on a first-come, first-served basis
2963 based on tax credit applications received after the date the
2964 rescindment is accepted by the department.

2965 (c) Within 10 days after approving or denying the
2966 conveyance, transfer, or assignment of a tax credit under
2967 paragraph (a), or the rescindment of a tax credit under
2968 paragraph (b), the department shall provide a copy of its
2969 approval or denial letter to the taxpayer requesting the
2970 conveyance, transfer, assignment, or rescindment.

2971 (7)(a) The department may adopt rules to administer this
2972 section, including rules for the approval or disapproval of
2973 proposals submitted by taxpayers and rules to provide for
2974 cooperative arrangements between for-profit and not-for-profit
2975 taxpayers.

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2976 (b) The department's decision to approve or disapprove a
2977 proposal must be in writing, and, if the proposal is approved,
2978 the decision must state the maximum credit authorized for the
2979 taxpayer.

2980 (c) In addition to its existing audit and investigation
2981 authority, the department may perform any additional financial
2982 and technical audits and investigations, including examining the
2983 accounts, books, or records of the tax credit applicant, which
2984 are necessary to verify the costs included in a credit
2985 application and to ensure compliance with this section.

2986 (d) It is grounds for forfeiture of previously claimed and
2987 received tax credits if the department determines that a
2988 taxpayer received tax credits pursuant to this section to which
2989 the taxpayer was not entitled.

2990 Section 45. Subsection (2) and paragraphs (a) and (b) of
2991 subsection (5) of section 402.62, Florida Statutes, are amended
2992 to read:

2993 402.62 Strong Families Tax Credit.—

2994 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2995 (a) The Department of Children and Families shall
2996 designate as an eligible charitable organization an organization
2997 that meets all of the following requirements:

2998 1. Is exempt from federal income taxation under s.
2999 501(c)(3) of the Internal Revenue Code.

3000 2. Is a Florida entity formed under chapter 605, chapter

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607, or chapter 617 and whose principal office is located in this state.

3. Provides direct services for at-risk families that do not have an open dependency case.

4. Provides services to:

a. Prevent child abuse, neglect, abandonment, or exploitation;

b. Assist fathers in learning and improving parenting skills or to engage absent fathers in being more engaged in their children's lives;

~~c. Provide books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5;~~

~~d.~~ Assist families with children who have a chronic illness or a physical, intellectual, developmental, or emotional disability; or

~~d.e.~~ Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

5.4. Provides to the Department of Children and Families accurate information, including, at a minimum, a description of the services provided by the organization which are eligible for funding under this section; the total number of individuals served through those services during the last calendar year and the number served during the last calendar year using funding

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under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

~~6.5.~~ Annually submits a statement, signed under penalty of perjury by a current officer of the organization, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.

~~7.6.~~ Provides any documentation requested by the Department of Children and Families to verify eligibility as an eligible charitable organization or compliance with this section.

(b) The Department of Children and Families may not designate as an eligible charitable organization an organization that:

1. Provides abortions or pays for or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue, not including revenue received pursuant to a contract under s. 409.1464, from a federal, state, or local governmental agency ~~the Department of Children and Families~~, either directly

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or via a contractor of such an agency ~~the department~~, in the prior fiscal year.

(5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

(b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1877 or s. 624.51057 or the applicable state fiscal year for a credit under s. 211.0253, s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51057, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will

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3076 be made. The Department of Revenue shall approve tax credits on
3077 a first-come, first-served basis and must obtain the division's
3078 approval before approving a tax credit under s. 561.1213.

3079 2. Within 10 days after approving or denying an
3080 application, the Department of Revenue shall provide a copy of
3081 its approval or denial letter to the eligible charitable
3082 organization specified by the taxpayer in the application.

3083 Section 46. For the \$20 million in additional credit under
3084 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
3085 pursuant to changes made by this act, a taxpayer may submit an
3086 application to the Department of Revenue beginning at 9 a.m. on
3087 July 1, 2024.

3088 Section 47. Subsection (1) of section 413.4021, Florida
3089 Statutes, is amended to read:

3090 413.4021 Program participant selection; tax collection
3091 enforcement diversion program.—The Department of Revenue, in
3092 coordination with the Florida Association of Centers for
3093 Independent Living and the Florida Prosecuting Attorneys
3094 Association, shall select judicial circuits in which to operate
3095 the program. The association and the state attorneys' offices
3096 shall develop and implement a tax collection enforcement
3097 diversion program, which shall collect revenue due from persons
3098 who have not remitted their collected sales tax. The criteria
3099 for referral to the tax collection enforcement diversion program
3100 shall be determined cooperatively between the state attorneys'

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offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 48. Present paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is redesignated as paragraph (c), and a new paragraph (b) is added to that subsection, to read:

561.121 Deposit of revenue.—

(1) All state funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12 shall be paid into the State Treasury and disbursed in the following manner:

(b)1. After the distribution in paragraph (a), from the remainder of the funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, 13 percent of monthly collections shall be paid in the following shares:

a. One-third to the University of Miami Sylvester Comprehensive Cancer Center;

b. One-sixth to the Brain Tumor Immunotherapy Program at

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the University of Florida Health Shands Cancer Center;

c. One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and

d. One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

2. The distributions in subparagraph 1. may not exceed \$30 million per fiscal year.

3. These funds are appropriated monthly, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties owned or leased by the University of Miami Sylvester Comprehensive Cancer Center, the University of Florida Health Shands Cancer Center, and the Mayo Clinic Comprehensive Cancer Center in Jacksonville; and constructing, furnishing, equipping, financing, operating, and maintaining neurological disease research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties, owned or leased by the Norman Fixel Institute for Neurological Diseases at the University of Florida. Moneys distributed pursuant to this paragraph may not be used to secure bonds or other forms of indebtedness nor be pledged for debt service. This paragraph is repealed June 30, 2054.

Section 49. Section 561.1214, Florida Statutes, is created

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to read:

561.1214 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section.

Section 50. Notwithstanding the expiration date in section 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida Statutes, is reenacted to read:

571.26 Florida Agricultural Promotional Campaign Trust Fund.—There is hereby created the Florida Agricultural Promotional Campaign Trust Fund within the Department of Agriculture and Consumer Services to receive all moneys related to the Florida Agricultural Promotional Campaign. Moneys deposited in the trust fund shall be appropriated for the sole purpose of implementing the Florida Agricultural Promotional

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Campaign, except for money deposited in the trust fund pursuant to s. 212.20(6)(d)6.h., which shall be held separately and used solely for the purposes identified in s. 571.265.

Section 51. Section 41 of chapter 2023-157, Laws of Florida, is repealed.

Section 52. Subsection (5) of section 571.265, Florida Statutes, is amended to read:

571.265 Promotion of Florida thoroughbred breeding and of thoroughbred racing at Florida thoroughbred tracks; distribution of funds.—

~~(5) This section is repealed July 1, 2025, unless reviewed and saved from repeal by the Legislature.~~

Section 53. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; the credit allowed under s. 624.5107; all other available credits and deductions.

Section 54. Section 624.5107, Florida Statutes, is amended

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to read:

624.5107 Child care tax credits.—

(1) For taxable years beginning on or after January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner. ~~If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the insurer, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by s. 624.509 or s. 624.510 for that year exceeds the credit for which the insurer is eligible in that year under this section.~~

(2) For purposes of determining whether a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.5107 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the

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net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit. ~~If an insurer receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula: $A = C \times (1 - (N/60))$, where:~~

~~(a) "A" is the amount in dollars of the required repayment.~~

~~(b) "C" is the total credits taken by the insurer for child care facility startup costs.~~

~~(c) "N" is the number of months the facility was in operation.~~

~~This repayment requirement is inapplicable if the insurer goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

(3) The provisions of s. 402.261 apply to the credit authorized by this section.

Section 55. The amendments made by this act to ss. 220.19, 624.509, and 624.5107, Florida Statutes, and ss. 211.0254, 212.1835, 402.261, and 561.1214, Florida Statutes, as created by this act, apply retroactively to January 1, 2024.

Section 56. Section 624.5108, Florida Statutes, is created to read:

624.5108 Property insurance discount to policyholders;

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insurance premium deduction; insurer credit for deductions.—

(1) An insurer must deduct the following amounts from the total charged for the following policies:

(a) For a policy providing residential coverage on a dwelling, an amount equal to 1.75 percent of the premium, as defined in s. 627.403.

(b) For a policy providing residential coverage on a dwelling, the amount charged for the State Fire Marshal regulatory assessment under s. 624.515.

(c) For a policy, contract, or endorsement providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein, an amount equal to 1.75 percent of the premium, as defined in s. 627.403. As used in this paragraph, the term "flood" has the same meaning as provided in s. 627.715(1)(b).

For the purposes of this section, residential coverage excludes tenant coverage.

(2) The deductions under this section apply to policies that provide coverage for a 12-month period with an effective date between October 1, 2024, and September 30, 2025. The deductions amount must be separately stated on the policy declarations page.

(3) When reporting policy premiums for purposes of

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3276 computing taxes levied under s. 624.509, an insurer must report
3277 the full policy premium value before applying deductions under
3278 this section. The deductions provided to policyholders in
3279 subsection (1) do not reduce the direct written premium of the
3280 insurer for any purposes.

3281 (4) For the taxable years beginning on January 1, 2024,
3282 and January 1, 2025, there is allowed a credit of 100 percent of
3283 the amount of deductions provided to policyholders pursuant to
3284 subsection (1) against any tax due under s. 624.509(1) after all
3285 other credits and deductions have been taken in the order
3286 provided in s. 624.509(7).

3287 (5) An insurer claiming a credit against premium tax
3288 liability under this section is not required to pay any
3289 additional retaliatory tax levied under s. 624.5091 as a result
3290 of claiming such credit. Section 624.5091 does not limit the
3291 credit available to insurers in any manner.

3292 (6) If the credit provided for under subsection (4) is not
3293 fully used in any one taxable year because of insufficient tax
3294 liability, the Department of Revenue must refund the unused
3295 amount of credit out of the General Revenue Fund to the insurer.

3296 (7) In the event that an insurer refunds some or all of a
3297 policy that received a deduction pursuant to subsection (1), for
3298 which the insurer has received a credit under subsection (4) or
3299 a refund under subsection (6), the insurer must repay to the
3300 Department of Revenue for deposit into the General Revenue fund

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3301 that portion of the credit or refund received by the insurer
3302 that equals the deduction under subsection (1) on the portion of
3303 the policy that was refunded.

3304 (8) Every insurer required to provide a premium deduction
3305 under this section must include all of the following information
3306 with its quarterly and annual statements under s. 624.424:

3307 (a) The number of policies that received a deduction under
3308 this section during the period covered by the statement.

3309 (b) The total amount of deductions provided by the insurer
3310 during the period covered by the statement.

3311 (c) The total premium related to insurance policies
3312 providing residential coverage on a dwelling.

3313 (d) The total premium related to policies, contracts, or
3314 endorsements providing personal or commercial lines coverage for
3315 the peril of flood or excess coverage for the peril of flood on
3316 any structure or the contents of personal property contained
3317 therein.

3318 (9) The office must include the same information required
3319 under subsection (8) in the reports required under s. 624.315.

3320 (10) In addition to its existing audit and investigation
3321 authority, the Department of Revenue may perform any additional
3322 financial and technical audits and investigations, including
3323 examining the accounts, books, and records of an insurer
3324 claiming a credit under subsection (4), which are necessary to
3325 verify the information included in the tax return and to ensure

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3326 compliance with this section. The office shall provide technical
3327 assistance when requested by the Department of Revenue on any
3328 technical audits or examinations performed pursuant to this
3329 section.

3330 (11) In addition to its existing examination authority and
3331 duties under s. 624.316, the office shall examine the
3332 information required to be reported under subsection (8) and
3333 shall take corrective measures as provided in ss. 624.310(5) and
3334 624.4211 for any insurer not in compliance with this section.

3335 (12) The Department of Revenue and the office are
3336 authorized, and all conditions are deemed met, to adopt
3337 emergency rules pursuant to s. 120.54(4) to implement the
3338 provisions of this section. Notwithstanding any other provision
3339 of law, emergency rules adopted pursuant to this subsection are
3340 effective for 6 months after adoption and may be renewed during
3341 the pendency of procedures to adopt permanent rules addressing
3342 the subject of the emergency rules.

3343 (13) This section is repealed December 31, 2030.

3344 Section 57. Disaster preparedness supplies; sales tax
3345 holiday.—

3346 (1) The tax levied under chapter 212, Florida Statutes,
3347 may not be collected during the period from June 1, 2024,
3348 through June 14, 2024, or during the period from August 24,
3349 2024, through September 6, 2024, on the sale of:

3350 (a) A portable self-powered light source with a sales

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3351 price of \$40 or less.

3352 (b) A portable self-powered radio, two-way radio, or
3353 weather-band radio with a sales price of \$50 or less.

3354 (c) A tarpaulin or other flexible waterproof sheeting with
3355 a sales price of \$100 or less.

3356 (d) An item normally sold as, or generally advertised as,
3357 a ground anchor system or tie-down kit with a sales price of
3358 \$100 or less.

3359 (e) A gas or diesel fuel tank with a sales price of \$50 or
3360 less.

3361 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
3362 volt, or 9-volt batteries, excluding automobile and boat
3363 batteries, with a sales price of \$50 or less.

3364 (g) A nonelectric food storage cooler with a sales price
3365 of \$60 or less.

3366 (h) A portable generator used to provide light or
3367 communications or preserve food in the event of a power outage
3368 with a sales price of \$3,000 or less.

3369 (i) Reusable ice with a sales price of \$20 or less.

3370 (j) A portable power bank with a sales price of \$60 or
3371 less.

3372 (k) A smoke detector or smoke alarm with a sales price of
3373 \$70 or less.

3374 (l) A fire extinguisher with a sales price of \$70 or less.

3375 (m) A carbon monoxide detector with a sales price of \$70

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3376 | or less.

3377 | (n) The following supplies necessary for the evacuation of
3378 | household pets purchased for noncommercial use:

3379 | 1. Bags of dry dog food or cat food weighing 50 or fewer
3380 | pounds with a sales price of \$100 or less per bag.

3381 | 2. Cans or pouches of wet dog food or cat food with a
3382 | sales price of \$10 or less per can or pouch or the equivalent if
3383 | sold in a box or case.

3384 | 3. Over-the-counter pet medications with a sales price of
3385 | \$100 or less per item.

3386 | 4. Portable kennels or pet carriers with a sales price of
3387 | \$100 or less per item.

3388 | 5. Manual can openers with a sales price of \$15 or less
3389 | per item.

3390 | 6. Leashes, collars, and muzzles with a sales price of \$20
3391 | or less per item.

3392 | 7. Collapsible or travel-sized food bowls or water bowls
3393 | with a sales price of \$15 or less per item.

3394 | 8. Cat litter weighing 25 or fewer pounds with a sales
3395 | price of \$25 or less per item.

3396 | 9. Cat litter pans with a sales price of \$15 or less per
3397 | item.

3398 | 10. Pet waste disposal bags with a sales price of \$15 or
3399 | less per package.

3400 | 11. Pet pads with a sales price of \$20 or less per box or

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3401 package.

3402 12. Hamster or rabbit substrate with a sales price of \$15
3403 or less per package.

3404 13. Pet beds with a sales price of \$40 or less per item.

3405 (2) The tax exemptions provided in this section do not
3406 apply to sales within a theme park or entertainment complex as
3407 defined in s. 509.013(9), Florida Statutes, within a public
3408 lodging establishment as defined in s. 509.013(4), Florida
3409 Statutes, or within an airport as defined in s. 330.27(2),
3410 Florida Statutes.

3411 (3) The Department of Revenue is authorized, and all
3412 conditions are deemed met, to adopt emergency rules pursuant to
3413 s. 120.54(4), Florida Statutes, for the purpose of implementing
3414 this section.

3415 (4) This section shall take effect upon this act becoming
3416 a law.

3417 Section 58. Freedom Month; sales tax holiday.-

3418 (1) The taxes levied under chapter 212, Florida Statutes,
3419 may not be collected on purchases made during the period from
3420 July 1, 2024, through July 31, 2024, on:

3421 (a) The sale by way of admissions, as defined in s.
3422 212.02(1), Florida Statutes, for:

3423 1. A live music event scheduled to be held on any date or
3424 dates from July 1, 2024, through December 31, 2024;

3425 2. A live sporting event scheduled to be held on any date

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or dates from July 1, 2024, through December 31, 2024;

3. A movie to be shown in a movie theater on any date or dates from July 1, 2024, through December 31, 2024;

4. Entry to a museum, including any annual passes;

5. Entry to a state park, including any annual passes;

6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024;

7. Season tickets for ballets, plays, music events, or musical theatre performances;

8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024; or

9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024.

(b) The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, and electric scooters. As used in this section, the term:

1. "Boating and water activity supplies" means life jackets and coolers with a sales price of \$75 or less; recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less; safety flares with a sales price of \$50 or less; water skis, wakeboards,

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kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less; paddleboards and surfboards with a sales price of \$300 or less; canoes and kayaks with a sales price of \$500 or less; paddles and oars with a sales price of \$75 or less; and snorkels, goggles, and swimming masks with a sales price of \$25 or less.

2. "Camping supplies" means tents with a sales price of \$200 or less; sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less; and camping lanterns and flashlights with a sales price of \$30 or less.

3. "Electric scooter" means a vehicle having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for a maximum speed of less than 35 miles per hour, with a sales price of \$500 or less.

4. "Fishing supplies" means rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set; tackle boxes or bags with a sales price of \$30 or less; and bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

5. "General outdoor supplies" means sunscreen, sunblock,

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3476 or insect repellant with a sales price of \$15 or less;
3477 sunglasses with a sales price of \$100 or less; binoculars with a
3478 sales prices of \$200 or less; water bottles with a sales price
3479 of \$30 or less; hydration packs with a sales price of \$50 or
3480 less; outdoor gas or charcoal grills with a sales price of \$250
3481 or less; bicycle helmets with a sales price of \$50 or less; and
3482 bicycles with a sales price of \$500 or less.

3483 6. "Residential pool supplies" means individual
3484 residential pool and spa replacement parts, nets, filters,
3485 lights, and covers with a sales price of \$100 or less; and
3486 residential pool and spa chemicals purchased by an individual
3487 with a sales price of \$150 or less.

3488 (2) The tax exemptions provided in this section do not
3489 apply to sales within a theme park or entertainment complex as
3490 defined in s. 509.013(9), Florida Statutes, within a public
3491 lodging establishment as defined in s. 509.013(4), Florida
3492 Statutes, or within an airport as defined in s. 330.27(2),
3493 Florida Statutes.

3494 (3) If a purchaser of an admission purchases the admission
3495 exempt from tax pursuant to this section and subsequently
3496 resells the admission, the purchaser must collect tax on the
3497 full sales price of the resold admission.

3498 (4) The Department of Revenue is authorized, and all
3499 conditions are deemed met, to adopt emergency rules pursuant to
3500 s. 120.54(4), Florida Statutes, for the purpose of implementing

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3501 this section.

3502 (5) This section shall take effect upon this act becoming
3503 a law.

3504 Section 59. Clothing, wallets, and bags; school supplies;
3505 learning aids and jigsaw puzzles; personal computers and
3506 personal computer-related accessories; sales tax holiday.-

3507 (1) The tax levied under chapter 212, Florida Statutes,
3508 may not be collected during the period from July 29, 2024,
3509 through August 11, 2024, on the retail sale of:

3510 (a) Clothing, wallets, or bags, including handbags,
3511 backpacks, fanny packs, and diaper bags, but excluding
3512 briefcases, suitcases, and other garment bags, having a sales
3513 price of \$100 or less per item. As used in this paragraph, the
3514 term "clothing" means:

3515 1. Any article of wearing apparel intended to be worn on
3516 or about the human body, excluding watches, watchbands, jewelry,
3517 umbrellas, and handkerchiefs; and

3518 2. All footwear, excluding skis, swim fins, roller blades,
3519 and skates.

3520 (b) School supplies having a sales price of \$50 or less
3521 per item. As used in this paragraph, the term "school supplies"
3522 means pens, pencils, erasers, crayons, notebooks, notebook
3523 filler paper, legal pads, binders, lunch boxes, construction
3524 paper, markers, folders, poster board, composition books, poster
3525 paper, scissors, cellophane tape, glue or paste, rulers,

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3526 computer disks, staplers and staples used to secure paper
3527 products, protractors, and compasses.

3528 (c) Learning aids and jigsaw puzzles having a sales price
3529 of \$30 or less. As used in this paragraph, the term "learning
3530 aids" means flashcards or other learning cards, matching or
3531 other memory games, puzzle books and search-and-find books,
3532 interactive or electronic books and toys intended to teach
3533 reading or math skills, and stacking or nesting blocks or sets.

3534 (d) Personal computers or personal computer-related
3535 accessories purchased for noncommercial home or personal use
3536 having a sales price of \$1,500 or less. As used in this
3537 paragraph, the term:

3538 1. "Personal computers" includes electronic book readers,
3539 calculators, laptops, desktops, handhelds, tablets, or tower
3540 computers. The term does not include cellular telephones, video
3541 game consoles, digital media receivers, or devices that are not
3542 primarily designed to process data.

3543 2. "Personal computer-related accessories" includes
3544 keyboards, mice, personal digital assistants, monitors, other
3545 peripheral devices, modems, routers, and nonrecreational
3546 software, regardless of whether the accessories are used in
3547 association with a personal computer base unit. The term does
3548 not include furniture or systems, devices, software, monitors
3549 with a television tuner, or peripherals that are designed or
3550 intended primarily for recreational use.

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3551 (2) The tax exemptions provided in this section do not
3552 apply to sales within a theme park or entertainment complex as
3553 defined in s. 509.013(9), Florida Statutes, within a public
3554 lodging establishment as defined in s. 509.013(4), Florida
3555 Statutes, or within an airport as defined in s. 330.27(2),
3556 Florida Statutes.

3557 (3) The tax exemptions provided in this section apply at
3558 the option of the dealer if less than 5 percent of the dealer's
3559 gross sales of tangible personal property in the prior calendar
3560 year consisted of items that would be exempt under this section.
3561 If a qualifying dealer chooses not to participate in the tax
3562 holiday, by July 15, 2024, the dealer must notify the Department
3563 of Revenue in writing of its election to collect sales tax
3564 during the holiday and must post a copy of that notice in a
3565 conspicuous location at its place of business.

3566 (4) The Department of Revenue is authorized, and all
3567 conditions are deemed met, to adopt emergency rules pursuant to
3568 s. 120.54(4), Florida Statutes, for the purpose of implementing
3569 this section.

3570 (5) This section shall take effect upon this act becoming
3571 a law.

3572 Section 60. Tools commonly used by skilled trade workers;
3573 Tool Time sales tax holiday.—

3574 (1) The tax levied under chapter 212, Florida Statutes,
3575 may not be collected during the period from September 1, 2024,

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through September 7, 2024, on the retail sale of:

(a) Hand tools with a sales price of \$50 or less per item.

(b) Power tools with a sales price of \$300 or less per item.

(c) Power tool batteries with a sales price of \$150 or less per item.

(d) Work gloves with a sales price of \$25 or less per pair.

(e) Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.

(f) Protective coveralls with a sales price of \$50 or less per item.

(g) Work boots with a sales price of \$175 or less per pair.

(h) Tool belts with a sales price of \$100 or less per item.

(i) Duffle bags or tote bags with a sales price of \$50 or less per item.

(j) Tool boxes with a sales price of \$75 or less per item.

(k) Tool boxes for vehicles with a sales price of \$300 or less per item.

(l) Industry textbooks and code books with a sales price of \$125 or less per item.

(m) Electrical voltage and testing equipment with a sales price of \$100 or less per item.

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3601 (n) LED flashlights with a sales price of \$50 or less per
3602 item.

3603 (o) Shop lights with a sales price of \$100 or less per
3604 item.

3605 (p) Handheld pipe cutters, drain opening tools, and
3606 plumbing inspection equipment with a sales price of \$150 or less
3607 per item.

3608 (q) Shovels with a sales price of \$50 or less.

3609 (r) Rakes with a sales price of \$50 or less.

3610 (s) Hard hats and other head protection with a sales price
3611 of \$100 or less.

3612 (t) Hearing protection items with a sales price of \$75 or
3613 less.

3614 (u) Ladders with a sales price of \$250 or less.

3615 (v) Fuel cans with a sales price of \$50 or less.

3616 (w) High visibility safety vests with a sales price of \$30
3617 or less.

3618 (2) The tax exemptions provided in this section do not
3619 apply to sales within a theme park or entertainment complex as
3620 defined in s. 509.013(9), Florida Statutes, within a public
3621 lodging establishment as defined in s. 509.013(4), Florida
3622 Statutes, or within an airport as defined in s. 330.27(2),
3623 Florida Statutes.

3624 (3) The Department of Revenue is authorized, and all
3625 conditions are deemed met, to adopt emergency rules pursuant to

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s. 120.54(4), Florida Statutes, for the purpose of implementing
this section.

Section 61. (1) The Department of Revenue is authorized,
and all conditions are deemed met, to adopt emergency rules
pursuant to s. 120.54(4), Florida Statutes, to implement the
amendments made by this act to ss. 206.9931, 212.05, 212.054,
213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107,
Florida Statutes, and the creation by this act of ss. 211.0254,
212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.
Notwithstanding any other provision of law, emergency rules
adopted pursuant to this subsection are effective for 6 months
after adoption and may be renewed during the pendency of
procedures to adopt permanent rules addressing the subject of
the emergency rules.

(2) This section shall take effect upon this act becoming
a law and expires July 1, 2027.

Section 62. (1) For fiscal year 2024-2025, the sum of
\$200,000 is appropriated from the General Revenue Fund to the
Department of Revenue to offset the reductions in ad valorem tax
revenue experienced by fiscally constrained counties, as defined
in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
Florida Statutes.

(2) To participate in the distribution of the
appropriation, each affected taxing jurisdiction must apply to
the Department of Revenue by October 1, 2024, and provide

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3651 documentation supporting the taxing jurisdiction's reduction in
3652 ad valorem tax revenue in the form and manner prescribed by the
3653 department. The documentation must include a copy of the notice
3654 required by s. 197.319(5)(b), Florida Statutes, from the tax
3655 collector who reports to the affected taxing jurisdiction of the
3656 reduction in ad valorem taxes the taxing jurisdiction will incur
3657 as a result of the implementation of s. 197.319, Florida
3658 Statutes.

3659 (3) The Department of Revenue is authorized, and all
3660 conditions are deemed met, to adopt emergency rules pursuant to
3661 s. 120.54(4), Florida Statutes, for the purpose of implementing
3662 this section.

3663 (4) This section shall take effect upon becoming a law and
3664 is repealed June 30, 2026.

3665 Section 63. For the 2024-2025 fiscal year, the sum of
3666 \$408,604 in nonrecurring funds is appropriated from the General
3667 Revenue Fund to the Department of Revenue for the purpose of
3668 implementing this act.

3669 Section 64. Except as otherwise provided in this act and
3670 except for this section, which shall take effect upon becoming a
3671 law, this act shall take effect July 1, 2024.



Agenda Item Summary

File #: 24-00908

Agenda Date: 10/22/2024

Agenda Item Name:

Live Local Act Property Tax Exemption Opt-Out Resolution – Authorization to Advertise

Presenter:

Tommy Crosby 352-817-7982

Diana Johnson 352-374-5218

Description:

Review option to opt-out of certain tax exemption available under the Live Local Act

Recommended Action:

Review Alachua County's option to opt out of a part of the Live Local Act tax exemption; Direct County staff to set for public hearing a resolution for the Board to elect to opt-out of the tax exemption for qualified properties that house persons or families whose annual household income is greater than 80% and not more than 120% AMI, and otherwise follow the required procedural steps as provided in the law; and authorize a letter from the Chair to municipalities in Alachua County notifying of the certain property tax exemption opt-out option.

Prior Board Motions:

None

Fiscal Note:

The potential negative financial impact of the credit on the tax rolls has not been established long enough to provide a reliable estimate at this time.

Strategic Guide:

Housing, Environment

Background:

Section 196.1978(3)(o), Florida Statutes, as amended by HB 7073, gives, beginning with the 2025 tax roll, certain taxing authorities the option to "opt-out" of a part of the Live Local Property Tax Exemption (75% tax exemption) to those multifamily projects located in the county that are used to house natural persons or families whose annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides. To elect to not provide the tax exemption the Board of County Commissioners ("Board") would have to make a finding that the most recently published Shimberg Center for Housing Studies Annual Report (hereinafter, the "Shimberg Report") identifies that Alachua County is part of the jurisdiction within a metropolitan

statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is great than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."

A copy of the most recent published Shimberg Report is attached to this agenda item. The Shimberg Report indicates that Alachua County has a surplus of affordable and available units for households that meet income criteria for the 80-120% tax exemption. This allows Alachua County to be eligible to not exempt certain properties that would otherwise qualify the tax exemption.

If the recommendation action is approved, the County will advertise a resolution and schedule a public hearing before the Board to be held prior to January 1, 2025. If approved, the opt-out will have no impact on the property tax exemption available for multifamily projects that house persons or families who annual household income is below 80% AMI.

The Alachua County Affordable Housing Advisory Committee considered the matter at their public meetings and at their September 18, 2024, meeting, voted to recommend that Board opt-out of the tax exemption.

Alachua County Affordable Housing Advisory Committee (AHAC)
Wednesday, September 18th, 2024
County Admin Building, Grace Knight Conference Room 12 SE
1st St., Gainesville, FL 32601

Minutes

Members Present: David Weiss, Janice Crews, Anne Ray, Danny Jacobs, Rd Bonnaghan, Bobby Mermer, Kali Blount, Jancie Vinson

Others Present: Patrick Miller, Candie Nixon, Julian Ancion, Jerome McIntyre, Kevin Lynn, Jeff Hayes, Ivy Bell, Ben Chumley

Zoom: Claudia Tuck, Diana Johnson

Members Absent:

Meeting Called to Order at 1:08PM

- I. Approval of Agenda
 - a. Motion: Approve Agenda
 - b. Moved by Anna Prizzia, seconded by Anne Ray
 - c. Action: Unanimously approved
- II. Approval of July 10th, 2024 Minutes
 - a. Motion: Approve Minutes
 - b. Moved by Anna Prizzia, seconded by Anne Ray
 - c. Action: Unanimously approved
- III. Old Business
 - a. UF Shimberg Presentation — Presentation by Anne Ray
 - i. Anne Ray gave a presentation about AMI and Housing Costs in Alachua County, Florida.
 - b. Live Local Act— Presentation by Diana Johnson
 - i. Diana Johnson spoke regarding the Live Local Act changes and allowed AHAC the opportunity to give comments.
 - ii. Discussion between members regarding the state of housing units at 120% AMI.
 - iii. Motion: Recommend that the BoCC opts out of the additional tax credit incentive under the Live Local Act.
 - iv. Moved by Bobby Mermer, seconded by Jancie Vinson
 - v. Action: Passes with one abstention from Anne Ray
- IV. New Business
 - a. Comprehensive Plan Amendment to Incorporate Inclusionary Housing – Presented by Ben Chumley
 - i. Ben Chumley spoke about the proposed amendment and gave background on the Inclusionary Housing study. Ben Chumley then when into the specific key changes to the Comprehensive Plan.
 - ii. Anna Prizzia asked for clarification on the focus on 80% AMI and asked about possible incentives for lower AMI thresholds.

- iii. Kali Blount asked for clarification on what compensation will be provided to developers for building affordable housing.
- iv. Jeff Hayes spoke to AHAC regarding adaptive reuse with affordability requirements.
- v. Motion: To recommend that the BoCC to reconsider the recommendation in the Florida Housing Coalition report to considerate including mandatory inclusionary zoning on a census track by census track basis.
- vi. Motioned Bobby Mermer, seconded by Kali Blount
- vii. Action: Unanimously Approved
- viii. Motion: Make a recommendation to amend the draft Comprehensive Plan that the substitution of non-residential area floor housing for TOD and TNDs be changed to a sliding square system 1000 feet conversion of non-residential property or non-residential square footage for creating each additional unit of affordable housing, affordable for those at or below 50% AMI.
- ix. Moved by Bobby Mermer, Seconded by Anna Prizzia
- x. Action: Unanimously Approved
- xi. Motion: Make a recommendation to change the inclusionary housing requirement for proposed land use and entitlement increases for expansions to the urban cluster exclusively, that 25% of additional units of residential development must be set aside for those households making at or below 80% AMI.
- xii. Moved by Bobby Mermer, Seconded by Anna Prizzia
- xiii. Action: Unanimously Approved
- xiv. Motion: Approve the rest of the recommendations as presented as staff
- xv. Moved by Anna Prizzia, Seconded by Jancie Vinson
- xvi. Unanimously Approved
- b. Alachua County / City of Gainesville Joint AHAC Meeting Update – Proposed date of October 23rd, 2024 at 1:00PM in the Thomas Center
 - i. Motion: Cancel the October 16th meeting and have the October 23rd meeting be the official October AHAC meeting.
 - ii. Moved by Janice Vinson, Seconded by Anna Prizzia

V. Public Comments

VI. Upcoming Meetings

- a. October 23, 2024 at 1:00 PM in Grace Knight Conference Room
- b. November 20 2024 at 1:00 PM in Grace Knight Conference Room
- c. December 18, 2024 at 1:00 PM in Grace Knight Conference Room

VII. Adjournment

- a. Adjourned at

If you are a person with a disability needing assistance or an accommodation in order to participate, please contact the Equal Opportunity Office at (352) 374-5275 prior to the meeting. If you are hearing or voice impaired, please call 711. If you are unable to notify the Office prior to

the meeting and you are present at the meeting, please inform an Alachua County employee or the meeting Chair that you need assistance.

DRAFT



Shimberg Center for Housing Studies

2023 Annual Report

Shimberg Center for Housing Studies, M.E. Rinker School of Construction Management,
University of Florida, P.O. Box 115703, Gainesville, Florida 32611-5703

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INTRODUCTION

Florida's population grew by over 450,000 people through migration alone in 2021 and 2022. The state's increasing population has led to continuing strong demand for housing. Production has continued apace in recent years, with especially active single family construction in fast-growing mid-sized counties and multifamily construction in the state's urban centers. Home prices have returned to their boom era peaks, while rents reached a more stable growth rate in 2023 after sharp increases in the preceding two years.

This report describes recent trends in housing production, home prices and rents, and the affordable housing inventory. Florida's growth has placed additional pressure on the state's affordable housing supply, and the report includes data on the affordable housing needs of the general population, elders, persons with disabilities, and special needs households.

The report also summarizes the Shimberg Center's 2023 activities in research, teaching, and technical assistance. The Center was established by the Florida Legislature in 1988 as a research hub to facilitate the provision of safe, decent, and affordable housing and related community development. Based in the M.E. Rinker School of Construction Management in University of Florida's College of Design, Construction, and Planning, the Shimberg Center provides applied research and technical assistance to state agencies, local planners, the housing industry, non-profits, and others involved in shaping our state's housing policy.

HOUSING SUPPLY

Florida's 5.7 million single family homes make up the largest share of the housing supply. Seventy-one percent of these homes are homesteaded, indicating that they serve as the owner's primary residence rather than second homes, vacation homes, or rental properties.

Most of the rest of Florida's housing inventory is made up of different types of multi-unit housing. Condominiums make up 1.6 million units. These are much more likely to serve as second homes or vacation units; 37 percent are homesteaded. Units in multifamily rental developments make up a similar share of the housing stock, with 1.68 million units. These are divided between approximately 1.27 million units in developments with 10 or more units and 407,000 units in 2-9 unit properties, mostly duplexes. A small share of the 2-9 unit properties are homesteaded (21 percent), indicating that the owner occupies one unit in the building.

Mobile homes on their own parcels make up approximately 437,000 units, of which half are homesteaded. These are individually owned parcels that are distinct from the state's 2,292 licensed mobile home parks with 291,021 lots for rent.

Table 1. Florida Housing Supply, 2023

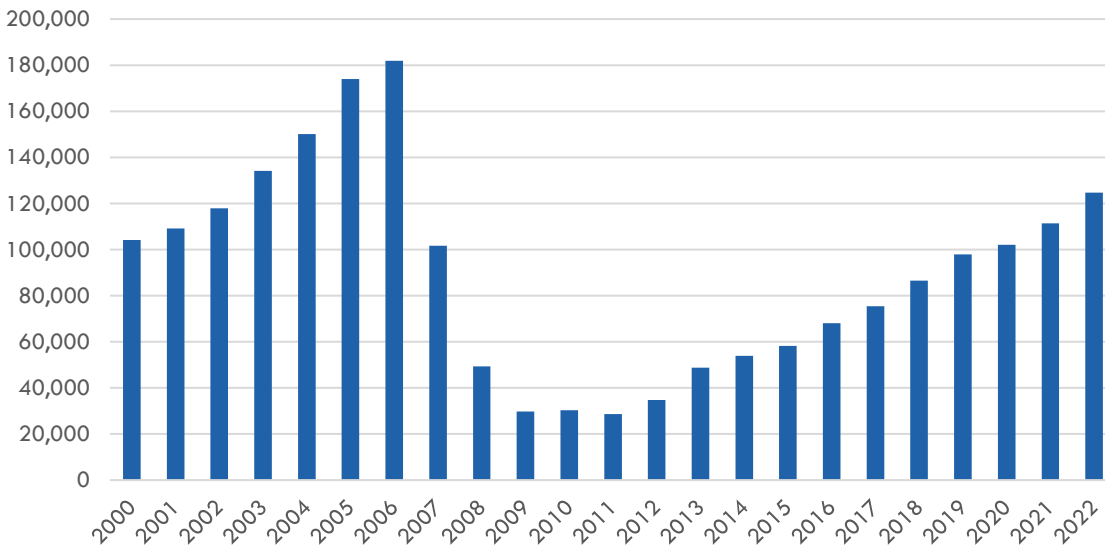
| Single Family Homes | Condominiums | Mobile Homes | Multifamily 2-9 Units | Multifamily 10+ Units |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">• 5,745,641 parcels• 4,063,726 homesteaded (71%) | <ul style="list-style-type: none">• 1,605,160 parcels• 591,076 homesteaded (37%) | <ul style="list-style-type: none">• 437,337 parcels• 225,935 homesteaded (52%) | <ul style="list-style-type: none">• 155,994 parcels with 406,864 units• 32,919 homesteaded (21%) | <ul style="list-style-type: none">• 15,251 parcels with 1,274,074 units |

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 1 for housing supply by county.

HOUSING PRODUCTION

Florida produced approximately 125,000 single family homes in 2022, the last full year for which data is available. This production level is similar to the early 2000s—lower than the number of homes built during the 2004-2006 peak years, but well above the production level following the 2008 housing crash.

Figure 1. Single Family Homes by Year Built, Florida, 2000-2022



Source: Florida Department of Revenue, Name-Address-Legal File

Mid-sized counties led Florida's single family home growth in 2022. Polk County was the state's construction hotspot, with 9,235 single family homes built. Of the top ten counties for single family construction, only Hillsborough and Duval were large urban counties.

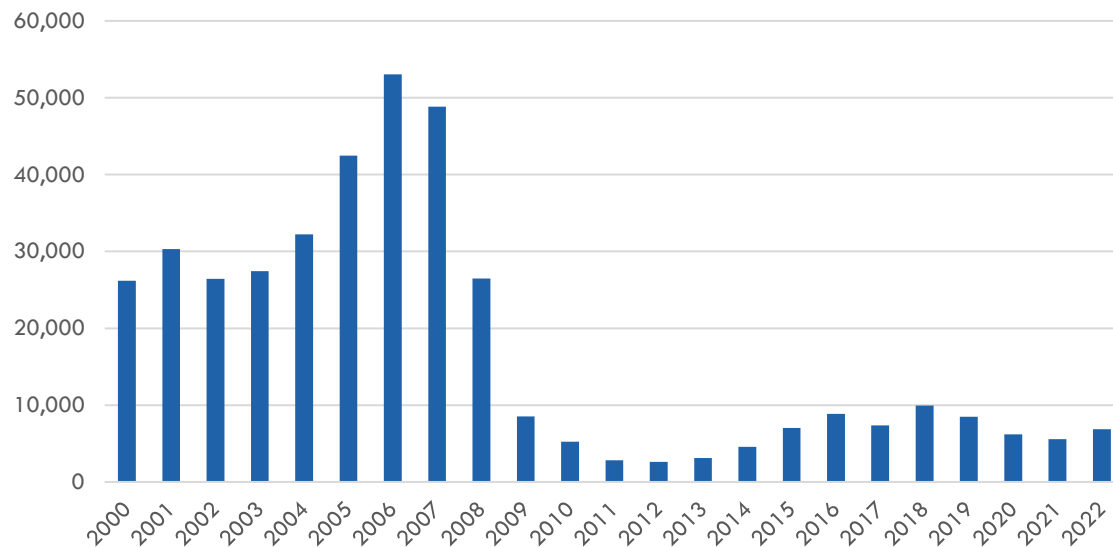
Table 2. New Single Family Homes Built, Top Ten Counties, 2022

| County | Single Family Homes Built |
|--------------|---------------------------|
| Polk | 9,235 |
| Lee | 7,432 |
| Pasco | 7,019 |
| Hillsborough | 6,638 |
| Osceola | 5,778 |
| St. Johns | 5,638 |
| St. Lucie | 5,461 |
| Duval | 5,338 |
| Manatee | 4,930 |
| Marion | 4,799 |

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for single family construction in all counties.

New condominium construction was much more modest and heavily geographically concentrated. The state built 6,855 condominium units in 2022, similar to annual production over the past 15 years but well below 2000-2008 production levels.

Figure 2. Condominiums by Year Built, Florida, 2000-2022



Source: Florida Department of Revenue, Name-Address-Legal File

Sixty percent of units built in 2022 (4,091) were located in Miami-Dade County. No other county added more than a few hundred new units.

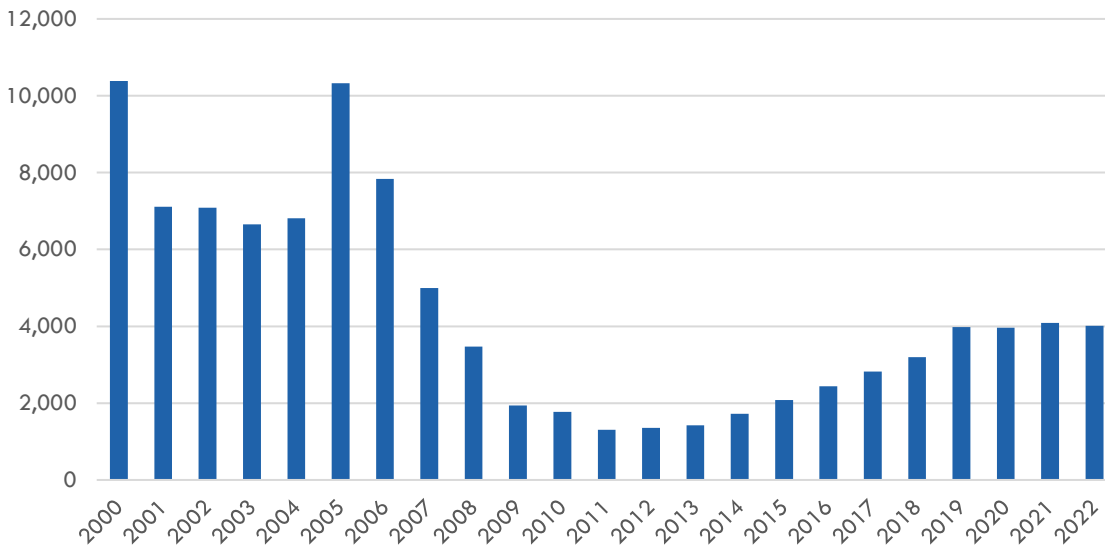
Table 3. New Condominium Units Built, Top Ten Counties, 2022

| County | Condominium Units Built |
|------------|-------------------------|
| Miami-Dade | 4,091 |
| Collier | 654 |
| Sarasota | 293 |
| Charlotte | 292 |
| Lee | 176 |
| Broward | 156 |
| Brevard | 151 |
| Pinellas | 143 |
| Monroe | 124 |
| Manatee | 122 |

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for condominium construction in all counties.

Mobile homes continued to provide an affordable alternative to stick-built single family homes. The state added 4,013 mobile homes on individual parcels in 2022; this does not include homes in mobile home parks. This level of production was well above levels in the 2010s decade but below 2000s-era production.

Figure 3. Mobile Homes by Year Added, Florida, 2000-2022



Source: Florida Department of Revenue, Name-Address-Legal File. Includes mobile homes on individual parcels. Does not include units in mobile home parks.

Mobile home production was scattered throughout the state. Most units were added in mid-sized or rural counties.

Table 4. New Mobile Homes Added, Top Ten Counties, 2022

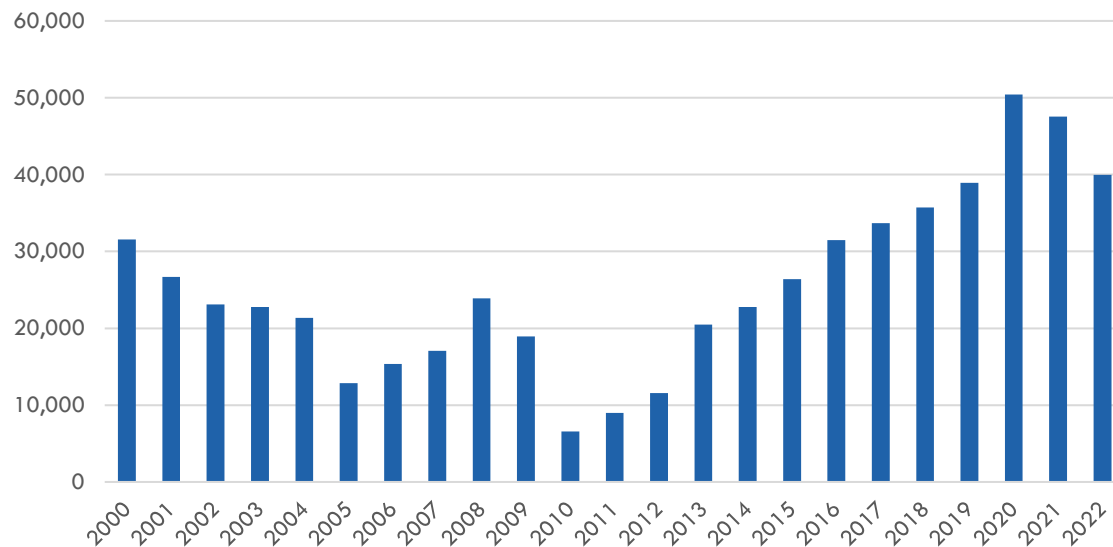
| County | Mobile Homes Built |
|-------------------|--------------------|
| Bay County | 236 |
| Polk County | 200 |
| Marion County | 178 |
| Pasco County | 177 |
| Walton County | 148 |
| Citrus County | 145 |
| Santa Rosa County | 133 |
| Levy County | 122 |
| Clay County | 118 |
| Suwannee County | 116 |

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for mobile homes added in all counties.

Florida added 274 multifamily rental developments with 39,966 housing units in 2022.¹ The state has been adding multifamily units at a rapid pace over the last five years compared to earlier in the 2000s and 2010s.

¹ This accounts for developments with 10 or more housing units. The state also added 843 smaller developments, mostly duplexes, for an additional 1,698 units. See Appendix 2 for production by county.

Figure 4. Multifamily Units by Year Built, Florida, 2000-2022



Source: Florida Department of Revenue, Name-Address-Legal File. Includes units in multifamily developments with 10 or more units.

Multifamily development was concentrated in Florida's large urban counties and in fast-growing mid-sized counties including Bay, Polk, and Lee.

Table 5. New Multifamily Units Built, Top Ten Counties, 2022

| County | Multifamily Units Built |
|---------------------|-------------------------|
| Orange County | 6,567 |
| Hillsborough County | 6,349 |
| Miami-Dade County | 4,884 |
| Broward County | 3,099 |
| Duval County | 2,590 |
| Bay County | 2,117 |
| Palm Beach County | 1,774 |
| Pinellas County | 1,623 |
| Polk County | 1,366 |
| Lee County | 1,255 |

Source: Florida Department of Revenue, Name-Address-Legal File. Includes units in multifamily developments with 10 or more units. See Appendix 2 for multifamily developments and units added in all counties.

ASSISTED HOUSING INVENTORY

The Shimberg Center's Assisted Housing Inventory tracks affordable rental housing developments with funding from Florida Housing Finance Corporation, U.S. Department of Housing and Urban Development (HUD), USDA Rural Development, and local housing finance authorities. Florida's assisted housing stock currently consists of 3,047 developments with 306,400 affordable units—10 percent of Florida's rental housing supply.

In 2022 and 2023, Florida added 107 assisted rental developments with 12,715 total units to the development pipeline. All of these developments were funded by Florida Housing Finance Corporation.

Table 6 shows the characteristics of the new and forthcoming affordable housing developments. It shows that one-third of new assisted housing units are in developments targeting special populations, including elders, homeless individuals and families, persons with disabilities, and farmworkers. Most units (71 percent) are one or two bedroom apartments, and most (59 percent) target households up to 60 percent of area median income (AMI).

Table 6. Characteristics of New Assisted Housing Developments, Florida, 2022-2023

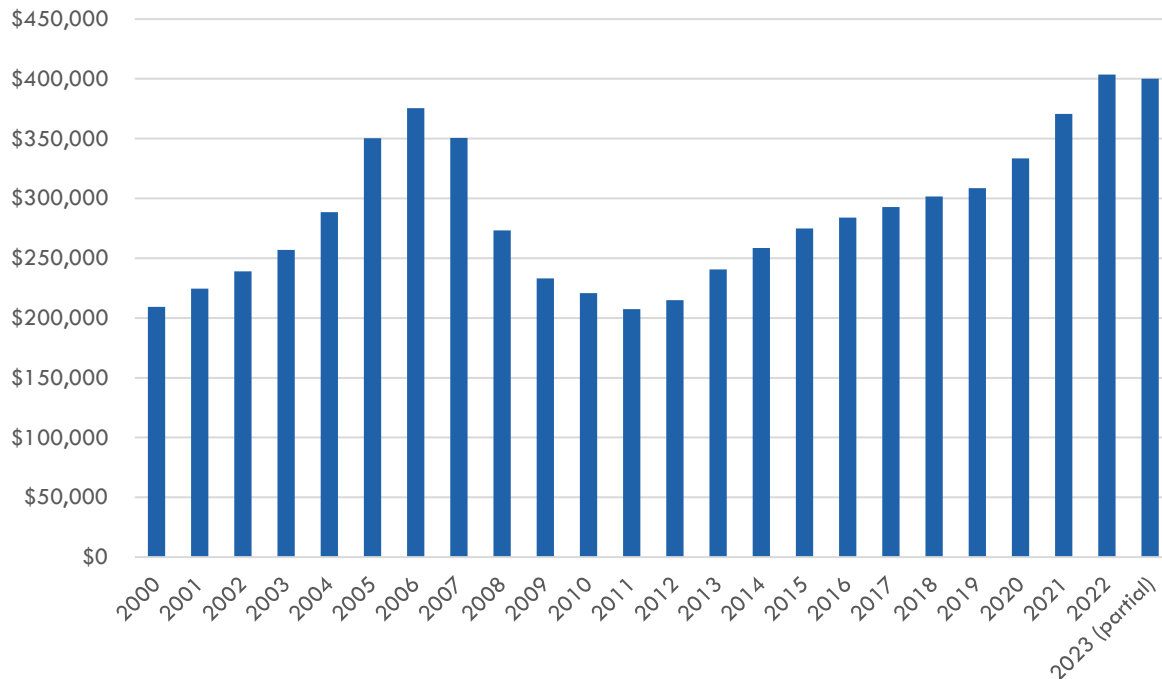
| | | Developments | Units | % of Units |
|------------------------------|---------------------------------------------------|--------------|--------|------------|
| Total Developments 2022-2023 | | 107 | 12,715 | - |
| County Size | Large | 56 | 7,812 | 61% |
| | Medium | 40 | 4,490 | 35% |
| | Small | 11 | 413 | 3% |
| Target Population | Family; Link | 32 | 4,074 | 32% |
| | Family | 32 | 4,297 | 34% |
| | Elderly; Family; Link | 19 | 1,861 | 15% |
| | Elderly | 11 | 1,478 | 12% |
| | Homeless; Persons with Disabilities | 7 | 410 | 3% |
| | Homeless | 2 | 145 | 1% |
| | Homeless; Link | 1 | 60 | 0% |
| | Elderly; Family | 1 | 298 | 2% |
| | Farmworker | 1 | 20 | 0% |
| | Family; Homeless; Link; Persons with Disabilities | 1 | 72 | 1% |
| Unit Size | 0 BR | - | 344 | 3% |
| | 1 BR | - | 4,407 | 35% |
| | 2 BR | - | 4,520 | 36% |
| | 3 BR | - | 1,392 | 11% |
| | 4 or more BR | - | 76 | 0.6% |
| | Not Avail. | - | 1,976 | 16% |
| Income & Rent Limits | <=35% AMI | - | 1,172 | 9% |
| | 40-50% AMI | - | 1,131 | 9% |
| | 55-60% AMI | - | 7,546 | 59% |
| | 65-80% AMI | - | 1,772 | 14% |
| | Not Avail. | - | 1,094 | 9% |

Source: Shimberg Center for Housing Studies, Assisted Housing Inventory. "Link" in Target Population refers to Florida Housing Finance Corporation's Link program, under which developers provide a portion of housing units to special needs households referred by community-based supportive service providers. Percentages may not total exactly 100% due to rounding.

HOME SALES

Florida's housing markets have returned to their mid-2000s strength. The statewide median single family home price reached \$400,000 in the first half of 2023. This exceeded the previous inflation-adjusted peak of \$376,000 from 2006 (all prices in 2023 dollars).

Figure 5. Median Single Family Home Sale Price (2023 \$), Florida, 2000-2023



Source: Florida Department of Revenue, Sales Data File. Median prices converted to 2023 dollars using the Consumer Price Index to adjust for inflation.

The sale price growth extended throughout the state. All but six counties surpassed their mid-2000s peak price in 2022 or 2023. Median home prices in the first half of 2023 ranged from the upper \$100,000s in rural North Florida counties to over \$750,000 in coastal counties with strong luxury and second home markets.

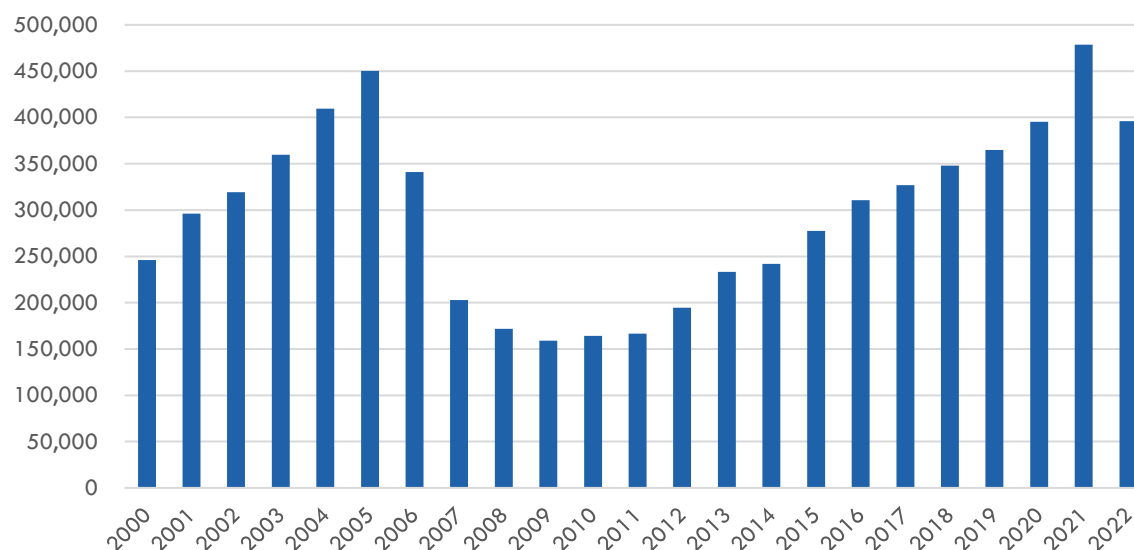
Figure 7. Florida Counties by Median Single Family Home Price, Q1-2 2023

| <u>\$150,000-199,999</u> | <u>\$200,000-249,999</u> | <u>\$250,000-299,999</u> | <u>\$300,000-349,999</u> |
|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Calhoun | Bradford | Baker | Alachua |
| Dixie | Columbia | Citrus | Bay |
| Hamilton | Gadsden | DeSoto | Clay |
| Holmes | Hardee | Duval | Hernando |
| Jackson | Highlands | Escambia | Pasco |
| Lafayette | Putnam | Gilchrist | Polk |
| Liberty | Suwannee | Glades | Volusia |
| Madison | Taylor | Hendry | Wakulla |
| | Washington | Jefferson | |
| | | Leon | |
| | | Levy | |
| | | Marion | |
| | | Okeechobee | |
| | | Union | |
| <u>\$350,000-399,999</u> | <u>\$400,000-499,999</u> | <u>\$500,000-749,999</u> | <u>\$750,000-1,000,000+</u> |
| Brevard | Franklin | Broward | Collier |
| Charlotte | Gulf | Manatee | Monroe |
| Flagler | Lee | Martin | Walton |
| Hillsborough | Nassau | Miami-Dade | |
| Indian River | Orange | Palm Beach | |
| Lake | Osceola | St. Johns | |
| Okaloosa | Pinellas | | |
| Santa Rosa | Sarasota | | |
| St. Lucie | Seminole | | |
| Sumter | | | |

Source: Florida Department of Revenue, Sales Data File

The volume of single family sales has also been strong. There were 396,011 single family home sales in 2022, down from a peak of 478,574 sales in 2021 but similar to average annual sales volume in the early boom years of 2003-2004.

Figure 8. Number of Single Family Home Sales, Florida, 2000-2022



Source: Florida Department of Revenue, Sales Data File

Hillsborough County had the most active single family market in the state, with over 25,000 sales in 2022. As Table 7 shows, sales were highest in Florida's populous urban counties, but growing mid-sized counties (Lee, Polk, Pasco, and Brevard) also saw strong home sales.

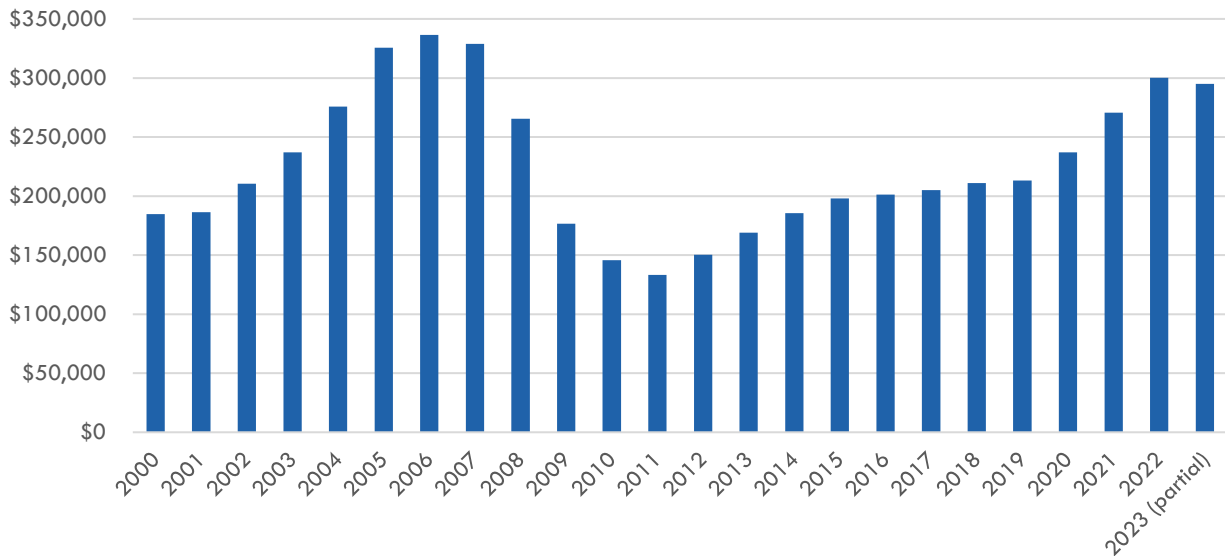
Table 7. Number of Single Family Home Sales, Top Ten Counties, 2022

| County | Single Family Sales |
|--------------|---------------------|
| Hillsborough | 25,403 |
| Broward | 21,258 |
| Lee | 21,010 |
| Polk | 20,853 |
| Duval | 20,507 |
| Orange | 19,293 |
| Pasco | 17,762 |
| Palm Beach | 17,440 |
| Miami-Dade | 15,438 |
| Brevard | 14,008 |

Source: Florida Department of Revenue, Sales Data File. See Appendix 3 for sales in all counties.

The condominium market was also strong. The state's median condominium sales price was \$295,000 in the first half of 2023, below 2005-2007 levels but well above 2002-2004 and 2009-2020 prices.

Figure 9. Median Condominium Sale Price (2023 \$), Florida, 2000-2023

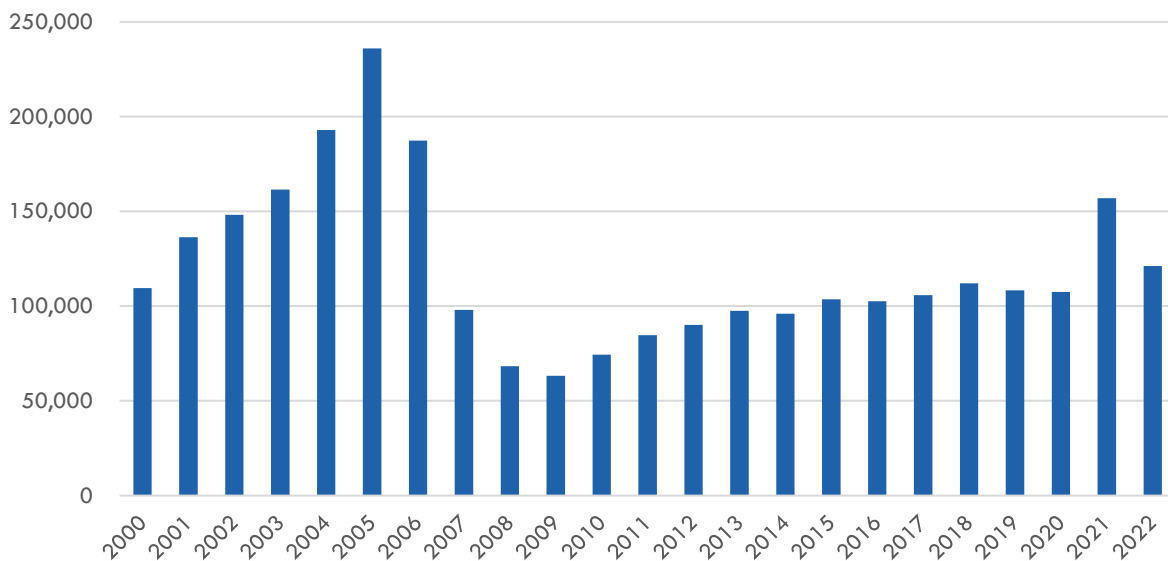


Source: Florida Department of Revenue, Sales Data File. Median prices converted to 2023 dollars using the Consumer Price Index to adjust for inflation.

Q1-2 2023 median condominium prices were far higher in coastal counties with active luxury vacation and second home markets, including Monroe (median condominium price \$855,000), Gulf (\$682,500), Walton (\$630,000), Nassau (\$623,000), and Okaloosa (\$525,000).

Condominium sales volume still lags behind the heights of the 2004-2006 housing boom. Nevertheless, the market is becoming more active. More condominiums sold in 2021 (156,862 sales) and 2022 (121,068) than any year since 2006.

Figure 10. Number of Condominium Sales, Florida, 2000-2022



Source: Florida Department of Revenue, Sales Data File

Half of the 2022 condominium sales took place in the three South Florida counties: Miami-Dade (28,436), Broward (18,132), and Palm Beach.

Table 8. Number of Condominium Sales, Top Ten Counties, 2022

| County | Condominium Sales |
|--------------|-------------------|
| Miami-Dade | 28,436 |
| Broward | 18,132 |
| Palm Beach | 13,978 |
| Pinellas | 7,497 |
| Lee | 6,367 |
| Collier | 6,141 |
| Orange | 4,008 |
| Sarasota | 3,752 |
| Hillsborough | 3,145 |
| Manatee | 2,879 |

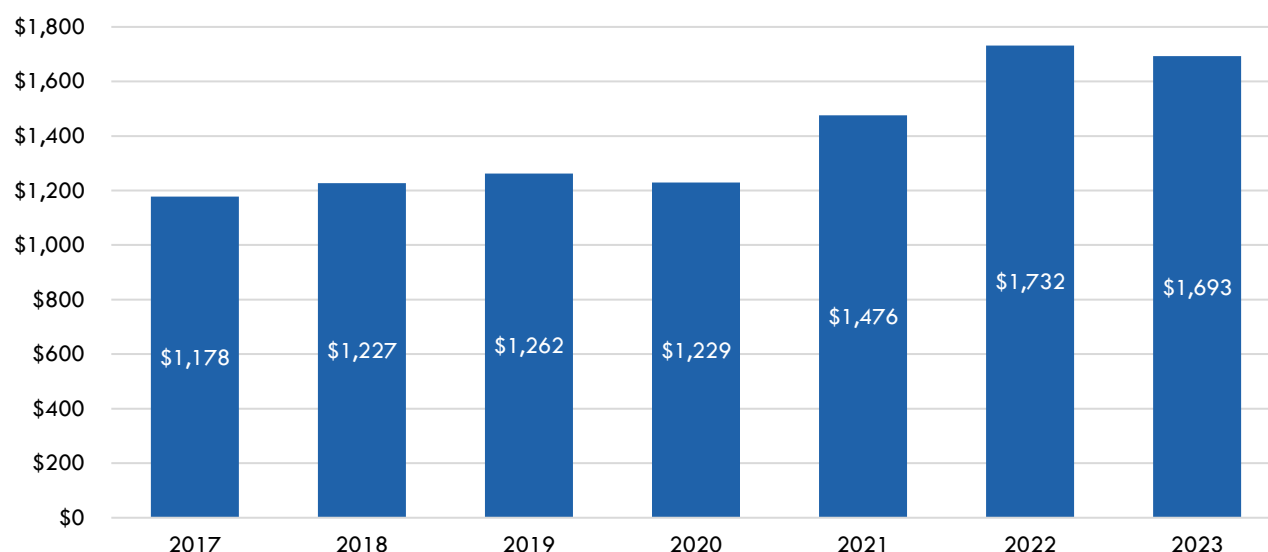
Source: Florida Department of Revenue, Sales Data File. See Appendix 3 for sales in all counties.

RENTAL MARKETS

After several years of stability, Florida rents increased steeply between 2020 and 2022, then held steady at these higher levels in 2023.

Apartment List estimates that median gross rents for housing seekers in Florida increased 41 percent over the two year period between July 2020 and July 2022. Median rent for housing seekers was \$1,693 in July 2023, a two percent drop from the 2022 median of \$1,732 but still well above 2017-2021 levels.

Figure 11. Apartment List Median Rent Estimates, Florida, 2017-2023



Source: Apartment List, Rent Estimates, <https://www.apartmentlist.com/research/category/data-rent-estimates>. Estimate of median gross rent for new leases, including utilities. All rent estimates refer to July estimates for a given year.

Apartment List also provides median rent estimates for 26 of Florida's 67 counties. Among these counties, Southeast and Southwest Florida counties topped the list for highest rents in July 2023.

Table 9. Median Rent, Top Five Counties, July 2023

| County | Median Rent | Increase since July 2020 |
|------------|-------------|--------------------------|
| Palm Beach | \$2,144 | 42% |
| Collier | \$2,103 | 56% |
| Miami-Dade | \$2,014 | 42% |
| Broward | \$2,008 | 40% |
| Sarasota | \$1,893 | 42% |

Source: Apartment List, Rent Estimates, <https://www.apartmentlist.com/research/category/data-rent-estimates>. Estimate of median gross rent for new leases, including utilities.

AFFORDABLE HOUSING NEEDS: RENTERS AND SPECIAL POPULATIONS

With these strong markets and rising prices and rents, Florida continues to have an affordable housing gap. The Center produces a triennial Rental Market Study for Florida Housing Finance Corporation assessing affordable rental housing needs by county and demographic group. The last study, published in 2022, estimated that there were 768,460 renter households in Florida who were low-income (with incomes below 60 percent of the area median income, or AMI) and cost burdened (paying more than 40 percent of income for housing).

Using the most recently available data, we estimate that there are now 862,465 low-income, cost burdened renters in Florida. Sixty percent of these households live in Florida's seven large counties (population 825,000 or more); 37 percent live in medium-sized counties (population 100,001-824,999); and three percent live in small counties (population 100,000 or less).

Table 10. Low-Income ($\leq 60\%$ AMI), Cost Burdened ($>40\%$) Renter Households by County in Florida, 2023

| | All Renter Households | Low-Income ($\leq 60\%$ AMI), Cost Burdened ($>40\%$) Renters | Low-Income/ Cost Burdened Renters as % of All Renters in the County | Low-Income/ Cost Burdened Renters as % of State Total |
|--------------------|-----------------------|------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------|
| Large | | | | |
| Broward | 296,815 | 94,812 | 32% | 10.99% |
| Duval | 177,925 | 51,030 | 29% | 5.92% |
| Hillsborough | 230,005 | 61,448 | 27% | 7.12% |
| Miami-Dade | 480,962 | 137,427 | 29% | 15.93% |
| Orange | 236,126 | 69,821 | 30% | 8.10% |
| Palm Beach | 200,656 | 60,858 | 30% | 7.06% |
| Pinellas | 150,217 | 43,928 | 29% | 5.09% |
| Large Total | 1,772,706 | 519,324 | 29% | 60.21% |
| Medium | | | | |
| Alachua | 28,738 | 8,971 | 31% | 1.04% |
| Bay | 23,950 | 6,086 | 25% | 0.71% |

| | All Renter Households | Low-Income (<=60% AMI), Cost Burdened (>40%) Renters | Low-Income/ Cost Burdened Renters as % of All Renters in the County | Low-Income/ Cost Burdened Renters as % of State Total |
|---------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------|
| Brevard | 71,958 | 23,415 | 33% | 2.71% |
| Charlotte | 17,659 | 3,785 | 21% | 0.44% |
| Citrus | 13,233 | 4,138 | 31% | 0.48% |
| Clay | 22,151 | 4,919 | 22% | 0.57% |
| Collier | 42,571 | 14,638 | 34% | 1.70% |
| Escambia | 46,045 | 14,569 | 32% | 1.69% |
| Flagler | 12,138 | 3,549 | 29% | 0.41% |
| Hernando | 17,194 | 3,363 | 20% | 0.39% |
| Highlands | 11,141 | 3,084 | 28% | 0.36% |
| Indian River | 17,464 | 5,180 | 30% | 0.60% |
| Lake | 43,477 | 10,784 | 25% | 1.25% |
| Lee | 94,488 | 23,677 | 25% | 2.75% |
| Leon | 34,772 | 10,046 | 29% | 1.16% |
| Manatee | 51,579 | 15,595 | 30% | 1.81% |
| Marion | 40,592 | 10,749 | 26% | 1.25% |
| Martin | 16,262 | 4,475 | 28% | 0.52% |
| Okaloosa | 29,835 | 5,424 | 18% | 0.63% |
| Osceola | 53,809 | 17,944 | 33% | 2.08% |
| Pasco | 65,359 | 19,302 | 30% | 2.24% |
| Polk | 90,484 | 24,905 | 28% | 2.89% |
| Santa Rosa | 16,103 | 4,170 | 26% | 0.48% |
| Sarasota | 49,874 | 14,122 | 28% | 1.64% |
| Seminole | 66,627 | 18,505 | 28% | 2.15% |
| St. Johns | 23,292 | 5,748 | 25% | 0.67% |
| St. Lucie | 36,182 | 14,015 | 39% | 1.62% |
| Sumter | 9,918 | 2,382 | 24% | 0.28% |
| Volusia | 67,180 | 17,989 | 27% | 2.09% |
| Medium Total | 1,114,075 | 315,529 | 28% | 36.58% |
| Small | | | | |
| Baker | 2,149 | 503 | 23% | 0.06% |
| Bradford | 2,449 | 653 | 27% | 0.08% |
| Calhoun | 1,047 | 323 | 31% | 0.04% |
| Columbia | 7,617 | 2,032 | 27% | 0.24% |
| DeSoto | 3,378 | 935 | 28% | 0.11% |
| Dixie | 1,302 | 347 | 27% | 0.04% |

| | All Renter Households | Low-Income (<=60% AMI), Cost Burdened (>40%) Renters | Low-Income/ Cost Burdened Renters as % of All Renters in the County | Low-Income/ Cost Burdened Renters as % of State Total |
|--------------------|--------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------|
| Franklin | 1,226 | 378 | 31% | 0.04% |
| Gadsden | 4,649 | 1,434 | 31% | 0.17% |
| Gilchrist | 1,057 | 282 | 27% | 0.03% |
| Glades | 859 | 268 | 31% | 0.03% |
| Gulf | 1,304 | 402 | 31% | 0.05% |
| Hamilton | 1,267 | 318 | 25% | 0.04% |
| Hardee | 2,507 | 694 | 28% | 0.08% |
| Hendry | 4,036 | 1,261 | 31% | 0.15% |
| Holmes | 1,674 | 368 | 22% | 0.04% |
| Jackson | 4,727 | 1,458 | 31% | 0.17% |
| Jefferson | 1,378 | 425 | 31% | 0.05% |
| Lafayette | 598 | 150 | 25% | 0.02% |
| Levy | 3,809 | 1,016 | 27% | 0.12% |
| Liberty | 603 | 186 | 31% | 0.02% |
| Madison | 1,846 | 463 | 25% | 0.05% |
| Monroe | 14,405 | 4,116 | 29% | 0.48% |
| Nassau | 7,660 | 1,794 | 23% | 0.21% |
| Okeechobee | 3,910 | 1,222 | 31% | 0.14% |
| Putnam | 7,376 | 1,820 | 25% | 0.21% |
| Suwannee | 4,296 | 1,078 | 25% | 0.12% |
| Taylor | 1,981 | 497 | 25% | 0.06% |
| Union | 1,315 | 351 | 27% | 0.04% |
| Wakulla | 2,480 | 765 | 31% | 0.09% |
| Walton | 7,437 | 1,634 | 22% | 0.19% |
| Washington | 1,998 | 439 | 22% | 0.05% |
| Small Total | 102,340 | 27,612 | 27% | 3.20% |
| State Total | 2,989,121 | 862,465 | 29% | 100.00% |

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey; University of Florida Bureau of Economic and Business Research, 2023 Population Projections

Elderly Households

Older households make up an increasing share of Florida's renters in need. Forty percent of low-income, cost burdened renter households are headed by someone age 55 or older—nearly 347,000 households in all. In Pasco/Pinellas Counties and a Southwest region stretching from Sarasota County to Collier County, older households make up half of the cost-burdened renters.

Table 11. Low-Income ($\leq 60\%$ AMI), Cost Burdened ($>40\%$) Renter Households by Age of Householder and Region, Florida, 2023

| Planning and Service Area | Age of Householder | | | | | | | | Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------|----------------|------------|---------------|-----------|---------------|---------------|----------------|
| | 15-54 | % 15-54 | 55-74 | % 55-74 | 75-84 | % 75-84 | 85 or Older | % 85 or Older | |
| 1) Escambia, Okaloosa, Santa Rosa | 15,641 | 64% | 6,661 | 27% | 1,301 | 5% | 981 | 4% | 24,584 |
| 2) Bay, Calhoun, Franklin, Gadsden, Gulf, Jackson, Jefferson, Holmes, Leon, Liberty, Wakulla, Walton, Washington | 16,672 | 71% | 5,431 | 23% | 1,083 | 5% | (X) | (X) | 23,612 |
| 3) Alachua, Bradford, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Lafayette, Lake, Levy, Madison, Marion, Sumter, Suwannee, Taylor, Union | 26,468 | 56% | 14,218 | 30% | 4,737 | 10% | 1,654 | 4% | 47,077 |
| 4) Baker, Clay, Duval, Flagler, Nassau, Putnam, St. Johns, Volusia | 53,715 | 61% | 25,309 | 29% | 6,224 | 7% | 2,338 | 3% | 87,586 |
| 5) Pasco, Pinellas | 31,950 | 50% | 20,959 | 33% | 6,498 | 10% | 3,865 | 6% | 63,272 |
| 6) DeSoto, Hardee, Hillsborough, Highlands (part), Manatee, Polk | 66,240 | 64% | 27,370 | 26% | 6,627 | 6% | 3,371 | 3% | 103,608 |
| 7) Brevard, Orange, Osceola, Seminole | 88,792 | 68% | 28,399 | 22% | 9,735 | 8% | 2,719 | 2% | 129,645 |
| 8) Charlotte, Collier, Glades, Hendry, Highlands (part), Lee, Okeechobee, Sarasota | 31,125 | 50% | 17,740 | 29% | 8,167 | 13% | 5,176 | 8% | 62,208 |
| 9) Indian River, Martin, Palm Beach, St. Lucie | 44,267 | 53% | 24,618 | 29% | 9,411 | 11% | 5,910 | 7% | 84,206 |
| 10) Broward | 60,458 | 64% | 24,530 | 26% | 6,733 | 7% | 3,090 | 3% | 94,811 |
| 11) Miami, Monroe | 79,513 | 56% | 44,936 | 32% | 12,262 | 9% | 4,833 | 3% | 141,544 |
| State Total | 514,841 | 60% | 240,171 | 28% | 72,778 | 8% | 33,937 | 4% | 862,153 |

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey; University of Florida Bureau of Economic and Business Research, 2023 Population Projections. Regions are modified from Florida Department of Elder Affairs Planning and Service Areas.

Persons with Disabilities

Nearly one-third of the state's cost burdened, low income renter households include at least one person with a disability—an estimated 272,862 households in all. In most of these households, the individuals with disabilities are adults, particularly in age 55+ households. However, 32,437 of the cost burdened renter households include children with disabilities.

Table 13. Low-Income, Cost Burdened Renter Households with Persons with Disabilities, Florida, 2023

| Household Age & Disability Characteristics | Households |
|--------------------------------------------------------------------------|----------------|
| Householder Under Age 55, Adult(s) with a Disability in the Household | 80,581 |
| Householder Age 55 or Older, Adult(s) with a Disability in the Household | 159,844 |
| Child(ren) with a Disability in the Household | 22,223 |
| Child(ren) and Adult(s) with Disabilities in the Household | 10,214 |
| Total | 272,862 |

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey; University of Florida Bureau of Economic and Business Research, 2023 Population Projections.

Persons with Special Needs

Florida's special needs housing programs serve a subset of persons with disabilities as well as other vulnerable individuals and families. Specifically, for the purpose of housing programs, Florida Statutes defines a person with special needs as:

An adult person requiring independent living services in order to maintain housing or develop independent living skills and who has a disabling condition; a young adult formerly in foster care who is eligible for services under s. [409.1451](#)(5); a survivor of domestic violence as defined in s. [741.28](#); or a person receiving benefits under the Social Security Disability Insurance (SSDI) program or the Supplemental Security Income (SSI) program or from veterans' disability benefits. (Section 420.0004 (13), Florida Statutes)

Combining several data sources, we estimate that 100,225 households meet this definition, primarily low-income, cost burdened renters receiving disability-related benefits.

Table 13. Estimates of Households with Persons with Special Needs, Florida, 2023

| Category | Definition | Estimate | Data Sources |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disability-related benefits | Low-income ($\leq 60\%$ AMI), cost burdened ($>40\%$) renter households with at least one household member who is: 1) age 18-64, with a disability, receiving Social Security; 2) age 18+, with a disability, receiving SSI; 3) age 18+ with a VA service-related disability rating of 10 percent or more | 91,181 | U.S. Census Bureau, 2019 American Community Survey Public Use Microdata Sample; 2021 BEBR population projections. |
| Survivors of domestic violence | Estimated number of households based on total number of persons using domestic violence emergency shelters | 6,576 | Florida Department of Children and Families, Domestic Violence Annual Report, 7/1/2021-6/30/2022. Assumes each adult entrant equals one household. |
| Youth aging out of foster care | Estimate based on youth receiving Aftercare, Extended Foster Care, and Postsecondary Education Services | 2,468 | Estimated need for affordable housing (1,742 units) and supportive housing (625 units) from Florida Assessment of Housing for Special Needs and Homeless Populations 2021. ² |
| Total | | | 100,225 |

Affordable and Available Rental Housing Supply

Another measure of the affordable rental housing gap is the affordable/available analysis, which compares the number of renter households at various income levels to the supply of units that are affordable and available to them. An affordable and available unit at a particular income threshold is: 1) affordable at that income threshold and 2) either vacant or occupied by a household with an income at or below the threshold.

An “affordable” unit is any market rate, subsidized, or public housing unit costing no more than 30 percent of income at the top of the income threshold expressed as a percentage of area median income (AMI), adjusted for unit size.³ Many “affordable” units are effectively unavailable to low-income households because they are already occupied by higher income households. The affordable/available analysis accounts for this difference by removing units that are occupied by higher income households from unit counts.

This analysis compares the statewide affordable/available housing supply to renter households for six income groups: 0-30, 0-40, 0-50, 0-60, 0-80, and 0-120 percent of AMI. Each category is inclusive of those that come before it. For example, all households and units in the 0-30 percent of AMI group also appear in all of the other groups.

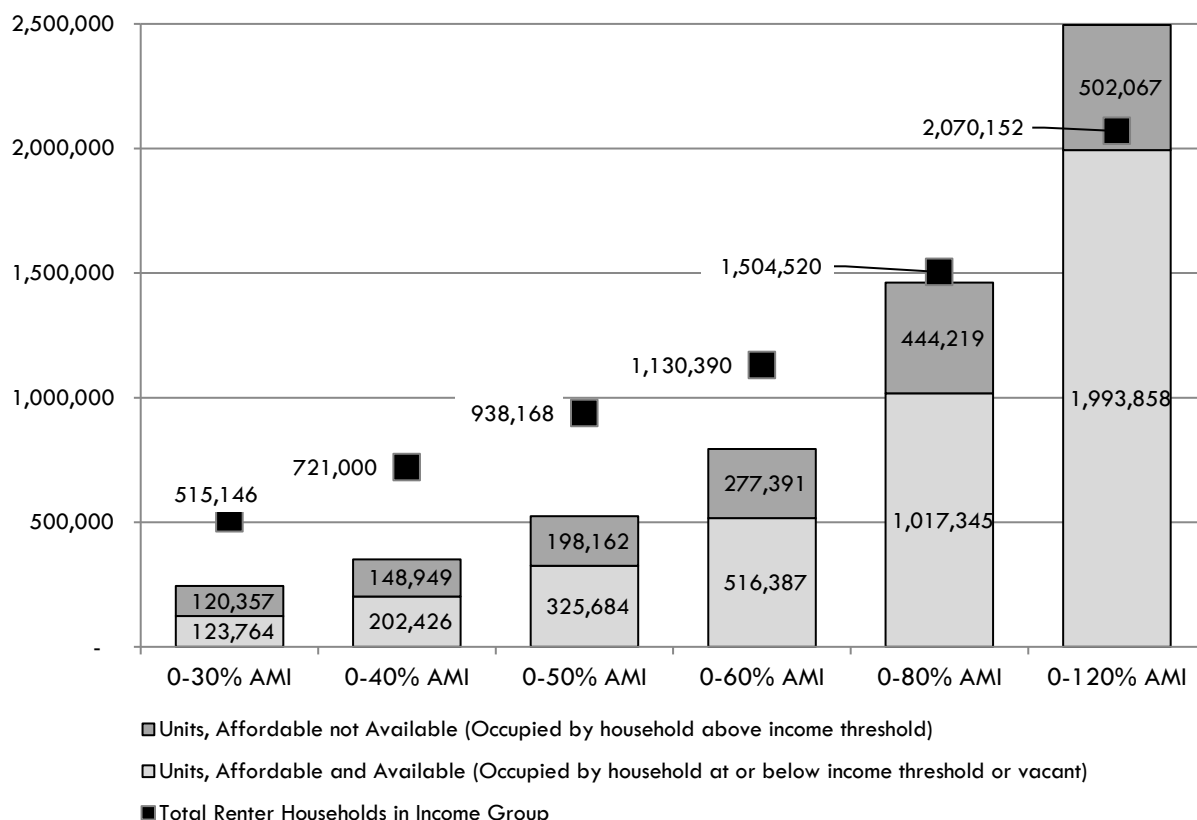
Figure 12 shows the distinction between affordable units and affordable/available units. All units in each column have rents that do not exceed 30 percent of income for a household at the top of the income group,

² Report available at https://floridahousing.org/docs/default-source/programs/special-programs/special-needs-housing/florida-assessment-of-housing-for-homeless-and-special-needs-populations/needs-assessment-full-report.pdf?sfvrsn=b09bf67b_2.

³ For more information about the affordable/available method and affordability thresholds, see the 2022 *Rental Market Study* produced by the Shimberg Center for Florida Housing Finance Corporation, http://shimberg.ufl.edu/publications/RMS_2022.pdf.

adjusted by unit size. However, the units in the darker shaded areas are occupied by households with incomes above the top threshold and therefore are not available to the households in that income category.

Figure 12. Affordable Units, Affordable/Available Units, and Renter Households by Income, Florida, 2022



Source: Shimberg Center tabulation of U.S. Census Bureau, 2022 American Community Survey

Figure 12 shows that for the 0-30 through 0-60 percent of AMI levels, there are more renter households than affordable units, whether available or not. At the 0-80 percent of AMI level, affordable units and renters are roughly in balance. However, there is still a shortage of affordable and available units, since nearly one-third of affordable units are rented by households with higher incomes. At the 0-120 percent of AMI level, there are sufficient affordable units, but the number of affordable and available units is slightly lower than the number of renter households.

Individual regions in Florida show widely varying results when comparing households to affordable and available units, particularly at the 0-120 percent of AMI income level. Appendix 4 shows the surplus or deficit of affordable/available units at the regional level. Most of the deficit at 0-120 percent AMI is concentrated in Miami-Dade, Broward, and Palm Beach Counties; other regions show a surplus or slight deficit at this AMI level.

SHIMBERG CENTER ACTIVITIES

Florida Housing Data Clearinghouse

The Shimberg Center produces the [Florida Housing Data Clearinghouse](#) under contract with Florida Housing Finance Corporation. Since 2000, the Clearinghouse has provided a free online source of housing supply and demand data for the state, counties, and cities.

The Clearinghouse provides data on the following topics:

- Affordability: housing cost burden, homeownership rates, rents, affordable rental housing supply gaps, and vacancy and occupancy rates
- Supply: Type of housing (single family, mobile homes, condominiums, multifamily), housing age and size, home prices and assessed values, and licensed condominium developments and mobile home parks
- Demographics: population projections, household projections by tenure, age, income, and cost burden
- Workforce: Employment rates, wage and housing cost comparisons by industry and occupation
- Assisted Housing Inventory: supply of affordable rental housing funded by Florida Housing, HUD, USDA Rural Development, and local housing finance agencies
- Home lending: mortgage originations by purpose, race/ethnicity, and interest rates
- Special needs households: housing needs of persons with disabilities, Social Security recipients, homeless individuals and families, and farmworkers
- Housing stability and disaster response: eviction and foreclosure filings, FEMA housing assistance

The Center created a series of county-level presentation materials to assist local government officials and others in communicating data from the Clearinghouse, with a particular focus on the link between local wages, area median income (AMI) levels, and housing costs. These materials are available on the Publications page of the [Shimberg Center's website](#).

The Center provided extensive technical assistance in the use of the Clearinghouse site and custom data requests and reports. Examples included creating a data report on housing needs of ALICE (Asset Limited, Income Constrained, Employed) households in Broward County for a United Way conference and guidebook; providing maps and data on farmworker housing needs in Southwest Florida to USDA staff planning for Hurricane Ian recovery; providing data and materials on the workforce and housing supply to the Florida Council of 100; and providing data and technical support to the Tampa planning staff for the city's ongoing housing needs assessment.

Community Resilience and Disaster Response

The Shimberg Center works closely with state agencies, local governments, UF's Florida Institute for Built Environment Resiliency (FIBER), and our peers at other Gulf Coast and national institutions to learn how Florida's vulnerable populations and housing stock can be kept safe from natural disasters.

In the aftermath of Hurricane Ian, the Shimberg Center provided housing data to HUD and USDA staff assigned to the interagency Federal Disaster Recovery Center in Southwest Florida. Shimberg Research Professor Maria Watson served on the Working Group of the Florida Disaster Housing Task Force convened by the Florida Department of Emergency Management and Florida Housing Coalition. Dr. Watson is continuing to collaborate with Oregon State University to track housing and business recovery from Hurricane Ian.

The Center works with Regional Planning Councils to improve disaster recovery and housing resilience. The Center updated data and mapping tools developed as part of the Tampa Bay Regional Planning Council's

REACH (Resilience and Energy Assessment of Housing and Communities) initiative. We also expanded an affordable housing analysis developed for the East Central Florida Regional Planning Council's HARP (Housing Asset and Resilient Policy) initiative, funded by a resilience grant from the Florida Department of Environmental Protection (FDEP). Both projects involved multi-county assessments of flood hazard exposure for the affordable housing stock, including assisted housing, naturally occurring affordable housing, and mobile homes. The Center is currently working with the Apalachee Regional Planning Council and the Data Center (Southeast Louisiana) to develop new data-sharing tools for long-term disaster recovery and resilience, under a grant from the National Academies of Sciences, Engineering and Medicine (NASEM) Gulf Research Program (GRP). Calhoun and Liberty Counties are serving as pilot areas for the data platform.

At the local level, the Shimberg Center is collaborating with FIBER to analyze flood hazards in Cedar Key and Port St. Joe, with funding from FDEP. The Center and FIBER are developing vulnerability assessments and flood hazard adaptation strategies for community assets, including affordable housing and other residential properties. The assessments rely on building footprint data and multiple flood hazard datasets over three time periods (2022, 2040, and 2070). The projects have also included stakeholder and public outreach.

On the research side, the Shimberg Center, University of Central Florida, the Horne consulting firm, and Florida Housing Coalition were selected by HUD to evaluate the effectiveness of the Community Development Block Grant – Disaster Recovery (CDBG-DR) program in addressing post-disaster recovery needs of renter households. Our research objectives are to (1) better understand CDBG-DR allocations for renters, (2) identify successful processes with corresponding outcomes for rental housing recovery aid programs, (3) engage with and link disaster recovery strategies and programs to actual and desired outcomes among renters from their lived experiences, and (4) translate this research into actionable programmatic recommendations with appropriate timelines, policy making and implementation changes. The Shimberg Center is taking primary responsibility for interviewing renters affected by disasters and documenting their experiences with CDBG-DR and other recovery programs.

Promoting Housing Stability and Affordability

The Shimberg Center works with local organizations to promote long-term housing stability for Florida's homeowners and renters. The Center collects and shares monthly data on eviction and foreclosure filings in Florida communities. We participate in regional eviction prevention networks in the Orlando area and Miami-Dade County and provide summarized data on housing stability to researchers and legal services providers.

The Center is also collaborating with Local Initiatives Support Corporation (LISC) Jacksonville in its Family Wealth Creation initiative, which seeks to preserve housing wealth in historically Black neighborhoods in Jacksonville. The Center is providing data on homeownership, home values, tax foreclosure sales, and potential heirs property sites to support LISC's efforts.

In 2023 the Center produced a Miami-Dade County Housing Needs Assessment on behalf of Miami Homes for All. The report shows that most Miami-Dade households with incomes below \$75,000 per year spend more than 30 percent of income for housing costs, including 90 percent of renters with incomes below \$50,000. The report found a gap of approximately 90,000 affordable and available units for renters with incomes below 80 percent of AML. The assessment includes data on tenure, income, and housing cost burden for municipalities, the unincorporated area, and County Commission districts in Miami-Dade County.

The Center also is collaborating with Bright Community Trust and a number of community organizations on the Homeownership Equity Initiative, a program to make homeownership accessible and inclusive for households in the four-county Orlando metropolitan area. The Center has provided data on homeownership disparities and the benefits of homeownership for families and communities.

General Technical Assistance and Presentations

Under the Florida Housing Data Clearinghouse contract, the Shimberg Center provides extensive pro bono technical assistance to state and local agencies, the housing industry, non-profit organizations, and the public in the assessment of affordable housing needs. Examples of technical assistance during 2023 include:

- Assisting local government staff in Alachua, Brevard, and Orange Counties and the Cities of Winter Springs, Jupiter, Tampa, Gainesville, Apopka and Key West in preparing affordable housing assessments and plans.
- Providing data to support affordable development and philanthropic contributions by non-profits operating in Jacksonville, Deltona, Collier County, Port St. Joe, and Broward County.
- Providing data on condominium developments and affordable/available rental housing to Florida legislative staff and research offices.

The Shimberg Center team made a number of public presentations in Florida and nationally in 2023:

- University of Florida Eyeopener Breakfast, Gainesville, February 2023
- Bright Communities Trust Homeownership Equity Initiative Kickoff, Orlando, February 2023
- Stakeholder Workshops for East Central Florida Regional Planning Council Housing Assets and Resilient Policy Phase II, Virtual, February - May 2023
- School of Landscape Architecture and Planning (SLA+P) Research Seminar Series, Gainesville, FL, February 2023
- Development of a resilience evaluation method of localities through operational continuity of hospitals as indicators, Virtual, March 2023
- Brevard County Affordable Housing Summit, Cocoa, May 2023
- Pinellas Historic Preservation Summit + Expo, St. Petersburg, May 2023
- Florida Bar Foundation Housing Umbrella Group, Gainesville, June 2023
- Hurricane Ian Data Workshop, Washington, DC, June 2023
- Gainesville Alachua County Association of Realtors, Gainesville, August 2023
- Big Bend Area ALICE Conference, Tallahassee, October 2023
- Association of Collegiate Schools of Planning, Chicago, October 2023
- National Association of Counties Rural Housing Project, Chicago and virtual, November 2023
- Tampa Bay Partnership, Tampa and virtual, December 2023

Teaching

Shimberg Center faculty offered courses in housing, sustainability, and the built environment in conjunction with the College of Design, Construction, and Planning:

- Construction Management 6583, Sustainable Housing: graduate course examining sustainability concepts, urban development, residential structures and systems, green building standards, and housing economics
- UF Quest 2935, Foundations, Principles and Applications of Sustainable Development: undergraduate interdisciplinary course covering sustainability concepts, environmental ethics, resilience, energy, water resources, and the built environment
- DCP GulfSouth Studio (Architecture/Landscape Architecture/Urban Planning): undergraduate and graduate studio course addressing urban design, environment, and recovery in Cape Coral following Hurricane Ian. Sponsored by the National Academies of Science Gulf Research Program.

The Center is also working with Florida Sea Grant to develop students' leadership in resiliency science, planning, and design. "Capacity Building for Florida Sea Grant: Promoting Coastal Resilience, Adaptation, and Equity in Florida" is a grant to advance education, information, and professional development over the

2022-2023 and 2023-2024 academic years. The grant ultimately will fund a two-year graduate assistantship, 4-6 undergraduate terminal projects, and two design studio courses on these issues. In the first year, the grant funded undergraduate capstone research projects for two students.

APPENDIX 1. COUNTY HOUSING SUPPLY, 2023

| County | Single Family | | Condominium | | Mobile Home | | Multifamily 2-9 Unit | | | Multifamily 10+ Unit | |
|--------------|---------------|---------------|-------------|---------------|-------------|---------------|----------------------|---------------|----------------|----------------------|----------------|
| | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Dwelling Units | Parcels | Dwelling Units |
| Alachua | 62,936 | 73% | 7,186 | 23% | 5,595 | 63% | 1,608 | 5% | 5,238 | 357 | 26,510 |
| Baker | 4,963 | 75% | 0 | 0% | 2,448 | 67% | 55 | 2% | 128 | 4 | 115 |
| Bay | 60,398 | 59% | 19,326 | 9% | 8,530 | 47% | 1,965 | 17% | 5,449 | 130 | 12,239 |
| Bradford | 5,924 | 73% | 21 | 67% | 2,640 | 63% | 26 | 23% | 61 | 14 | - |
| Brevard | 202,176 | 72% | 35,915 | 37% | 11,254 | 54% | 2,982 | 23% | 7,951 | 281 | 27,347 |
| Broward | 389,023 | 77% | 253,262 | 42% | 4,136 | 45% | 16,461 | 16% | 48,813 | 1,621 | 122,592 |
| Calhoun | 2,609 | 69% | 0 | 0% | 1,184 | 66% | 13 | 23% | 40 | 2 | - |
| Charlotte | 80,472 | 66% | 14,441 | 36% | 5,526 | 41% | 1,483 | 15% | 3,461 | 82 | 2,613 |
| Citrus | 58,137 | 73% | 1,612 | 37% | 15,688 | 54% | 553 | 10% | 1,588 | 43 | 1,385 |
| Clay | 65,360 | 75% | 2,397 | 37% | 9,487 | 61% | 287 | 8% | 1,003 | 55 | 6,043 |
| Collier | 104,693 | 66% | 100,635 | 32% | 3,517 | 37% | 1,949 | 16% | 6,118 | 119 | 13,849 |
| Columbia | 13,625 | 71% | 48 | 42% | 7,729 | 65% | 228 | 5% | - | 39 | - |
| DeSoto | 6,006 | 67% | 605 | 45% | 2,698 | 47% | 258 | 12% | 767 | 31 | - |
| Dixie | 2,940 | 58% | 159 | 8% | 3,844 | 59% | 3 | 33% | 6 | 1 | - |
| Duval | 283,283 | 67% | 27,528 | 39% | 9,331 | 47% | 5,140 | 14% | 15,542 | 695 | - |
| Escambia | 103,191 | 66% | 10,415 | 16% | 4,895 | 44% | 4,568 | 31% | 10,795 | 205 | - |
| Flagler | 47,722 | 75% | 4,414 | 38% | 1,665 | 62% | 1,379 | 14% | - | 18 | 206 |
| Franklin | 6,673 | 39% | 432 | 9% | 1,298 | 52% | 7 | 0% | - | 1 | - |
| Gadsden | 11,310 | 66% | 0 | 0% | 3,698 | 57% | 149 | 23% | 342 | 19 | 313 |
| Gilchrist | 2,851 | 75% | 0 | 0% | 2,924 | 68% | 28 | 39% | 69 | 2 | 61 |
| Glades | 1,820 | 59% | 258 | 30% | 2,210 | 49% | 153 | 42% | 318 | 1 | - |
| Gulf | 6,839 | 44% | 239 | 2% | 1,656 | 47% | 22 | 5% | 71 | 5 | 239 |
| Hamilton | 2,024 | 64% | 0 | 0% | 1,512 | 70% | 146 | 60% | - | 9 | - |
| Hardee | 4,313 | 67% | 0 | 0% | 1,671 | 47% | 201 | 31% | - | 17 | - |
| Hendry | 7,400 | 67% | 281 | 19% | 4,515 | 53% | 369 | 29% | 904 | 18 | 416 |
| Hernando | 68,099 | 70% | 631 | 48% | 11,981 | 56% | 486 | 8% | 1,246 | 64 | 3,942 |
| Highlands | 34,188 | 65% | 1,345 | 38% | 5,317 | 42% | 799 | 10% | 1,992 | 59 | 1,634 |
| Hillsborough | 377,627 | 73% | 40,129 | 40% | 13,665 | 54% | 4,616 | 8% | 12,826 | 878 | 132,927 |
| Holmes | 3,471 | 68% | 0 | 0% | 1,393 | 62% | 15 | 20% | 53 | 7 | 175 |
| Indian River | 57,444 | 73% | 15,017 | 39% | 1,086 | 44% | 740 | 10% | 2,029 | 51 | 3,613 |

| County | Single Family | | Condominium | | Mobile Home | | Multifamily 2-9 Unit | | | Multifamily 10+ Unit | |
|------------|---------------|---------------|-------------|---------------|-------------|---------------|----------------------|---------------|----------------|----------------------|----------------|
| | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Dwelling Units | Parcels | Dwelling Units |
| Jackson | 10,324 | 66% | 0 | 0% | 3,107 | 65% | 56 | 13% | 217 | 60 | - |
| Jefferson | 2,867 | 71% | 0 | 0% | 1,307 | 63% | 53 | 26% | 178 | 15 | 222 |
| Lafayette | 1,019 | 67% | 0 | 0% | 826 | 57% | 8 | 13% | 14 | 1 | - |
| Lake | 119,692 | 74% | 3,619 | 48% | 16,301 | 59% | 1,336 | 8% | 3,553 | 176 | 15,215 |
| Lee | 248,337 | 66% | 84,880 | 35% | 15,789 | 37% | 10,515 | 20% | 23,845 | 289 | 33,004 |
| Leon | 73,488 | 71% | 5,061 | 17% | 6,747 | 55% | 2,312 | 7% | 6,556 | 362 | 32,159 |
| Levy | 8,058 | 72% | 238 | 10% | 9,562 | 62% | 68 | 9% | 209 | 12 | 423 |
| Liberty | 1,397 | 65% | 0 | 0% | 812 | 47% | 61 | 69% | 127 | 5 | - |
| Madison | 3,225 | 61% | 0 | 0% | 1,762 | 66% | 173 | 57% | 414 | 10 | 395 |
| Manatee | 116,866 | 70% | 35,438 | 40% | 4,679 | 38% | 4,443 | 18% | 10,076 | 170 | 21,717 |
| Marion | 124,806 | 70% | 2,502 | 37% | 24,737 | 52% | 3,622 | 38% | 8,997 | 109 | 8,669 |
| Martin | 49,949 | 77% | 14,966 | 44% | 2,933 | 52% | 1,078 | 13% | 2,827 | 64 | 4,905 |
| Miami-Dade | 383,127 | 76% | 382,264 | 36% | 300 | 17% | 31,605 | 26% | 85,188 | 3,599 | 192,751 |
| Monroe | 29,353 | 43% | 6,962 | 18% | 4,687 | 25% | 1,759 | 26% | 4,546 | 46 | 2,996 |
| Nassau | 29,836 | 74% | 4,084 | 23% | 6,274 | 64% | 372 | 27% | 891 | 27 | - |
| Okaloosa | 69,671 | 65% | 13,590 | 12% | 3,351 | 45% | 758 | 6% | 2,664 | 177 | 8,584 |
| Okeechobee | 7,478 | 70% | 234 | 26% | 5,853 | 47% | 349 | 30% | 896 | 10 | 367 |
| Orange | 335,605 | 69% | 52,226 | 25% | 6,159 | 52% | 3,983 | 11% | 9,853 | 1,110 | 158,879 |
| Osceola | 123,632 | 59% | 13,695 | 15% | 5,444 | 53% | 1,044 | 9% | 2,696 | 925 | 24,986 |
| Palm Beach | 377,170 | 73% | 185,688 | 41% | 3,671 | 32% | 10,197 | 17% | 28,510 | 855 | 75,777 |
| Pasco | 185,414 | 71% | 11,844 | 44% | 29,478 | 50% | 3,158 | 38% | 5,817 | 218 | 17,905 |
| Pinellas | 252,465 | 76% | 103,994 | 47% | 17,008 | 46% | 12,435 | 29% | 32,295 | 873 | 70,668 |
| Polk | 210,605 | 65% | 8,497 | 32% | 31,587 | 50% | 6,706 | 18% | 17,366 | 285 | 25,694 |
| Putnam | 17,160 | 66% | 198 | 30% | 15,393 | 53% | 150 | 12% | 380 | 30 | 1,287 |
| Santa Rosa | 63,909 | 74% | 1,751 | 18% | 6,492 | 49% | 666 | 8% | 1,687 | 57 | 2,805 |
| Sarasota | 155,601 | 68% | 52,813 | 39% | 11,888 | 40% | 4,668 | 36% | 10,857 | 190 | 16,936 |
| Seminole | 132,134 | 74% | 15,139 | 35% | 1,717 | 54% | 1,148 | 11% | 2,636 | 208 | 41,761 |
| St. Johns | 99,201 | 77% | 14,562 | 37% | 5,436 | 60% | 1,618 | 43% | 2,860 | 52 | 5,319 |
| St. Lucie | 117,429 | 74% | 14,571 | 39% | 4,536 | 51% | 1,490 | 9% | 3,385 | 78 | 6,351 |
| Sumter | 69,490 | 72% | 512 | 59% | 6,458 | 52% | 104 | 7% | 308 | 23 | 2,200 |
| Suwannee | 6,326 | 68% | 0 | 0% | 6,826 | 63% | 57 | 2% | 125 | 8 | 104 |
| Taylor | 5,488 | 58% | 90 | 4% | 3,231 | 52% | 22 | 9% | 69 | 11 | 344 |

| County | Single Family | | Condominium | | Mobile Home | | Multifamily 2-9 Unit | | | Multifamily 10+ Unit | |
|----------------------|------------------|------------------|------------------|------------------|----------------|------------------|----------------------|------------------|-------------------|----------------------|-------------------|
| | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Parcels | % Homesteaded | Dwelling Units | Parcels | Dwelling Units |
| Union | 1,406 | 81% | 18 | 11% | 1,201 | 70% | 1 | 0% | - | 15 | - |
| Volusia | 184,265 | 71% | 28,414 | 30% | 7,371 | 57% | 2,594 | 15% | 7,161 | 309 | 25,515 |
| Wakulla | 9,250 | 74% | 278 | 44% | 3,397 | 61% | 31 | 3% | 74 | 5 | 160 |
| Walton | 37,006 | 43% | 10,736 | 6% | 5,285 | 43% | 638 | 42% | 1,089 | 38 | - |
| Washington | 5,075 | 66% | 0 | 0% | 2,639 | 55% | 27 | 4% | - | 1 | - |
| Florida Total | 5,745,641 | 71% | 1,605,160 | 37% | 437,337 | 52% | 155,994 | 21% | 406,864 | 15,251 | 1,274,074 |

Source: Florida Department of Revenue, Name-Address-Legal File. Includes all parcels by housing type regardless of year built. Homesteaded parcels are the owner's primary residence. Dwelling unit data may be missing for some multifamily developments. Dwelling unit counts are suppressed in counties where total dwelling units are less than 2 times the number of parcels for the multifamily 2-9 unit category and less than 10 times the number of parcels for the multifamily 10+ unit category.

APPENDIX 2. HOUSING PRODUCTION BY COUNTY AND HOUSING TYPE, 2022

| County | Single Family | Condominium | Mobile Home | Multifamily 2-9 Unit | Multifamily 10+ Unit |
|--------------|---------------|-------------|-------------|-------------------------|-------------------------|
| Alachua | 905 | 0 | 56 | 16 | 15 |
| Baker | 86 | 0 | 35 | 0 | 0 |
| Bay | 2,012 | 0 | 236 | 14 | 8 |
| Bradford | 70 | 0 | 38 | 0 | 2 |
| Brevard | 4,045 | 151 | 75 | 5 | 3 |
| Broward | 1,809 | 156 | 21 | 31 | 14 |
| Calhoun | 19 | 0 | 37 | 0 | 0 |
| Charlotte | 2,429 | 292 | 38 | 69 | 1 |
| Citrus | 1,286 | 0 | 145 | 12 | 0 |
| Clay | 1,630 | 0 | 118 | 0 | 2 |
| Collier | 3,312 | 654 | 27 | 4 | 4 |
| Columbia | 184 | 0 | 107 | 0 | 0 |
| DeSoto | 74 | 0 | 17 | 0 | 0 |
| Dixie | 19 | 0 | 39 | 0 | 0 |
| Duval | 5,338 | 0 | 59 | 7 | 16 |
| Escambia | 1,994 | 28 | 48 | 13 | 6 |
| Flagler | 2,014 | 0 | 37 | 122 | 0 |
| Franklin | 129 | 0 | 24 | 1 | 0 |
| Gadsden | 149 | 0 | 57 | 2 | 0 |
| Gilchrist | 101 | 0 | 70 | 0 | 0 |
| Glades | 64 | 1 | 16 | 0 | 0 |
| Gulf | 320 | 0 | 53 | 0 | 0 |
| Hamilton | 28 | 0 | 20 | 0 | 0 |
| Hardee | 42 | 0 | 20 | 2 | 0 |
| Hendry | 434 | 25 | 77 | 22 | 0 |
| Hernando | 1,367 | 0 | 114 | 2 | 0 |
| Highlands | 488 | 0 | 22 | 3 | 1 |
| Hillsborough | 6,638 | 110 | 59 | 7 | 23 |
| Holmes | 33 | 0 | 31 | 0 | 0 |
| Indian River | 1,224 | 8 | 7 | 5 | 1 |
| Jackson | 76 | 0 | 62 | 0 | 0 |
| Jefferson | 69 | 0 | 12 | 0 | 0 |
| Lafayette | 4 | 0 | 15 | 1 | 0 |
| Lake | 4,089 | 42 | 114 | 13 | 7 |
| Lee | 7,432 | 176 | 82 | 183 | 8 |
| Leon | 479 | 92 | 32 | 2 | 4 |
| Levy | 112 | 0 | 122 | 2 | 0 |
| Liberty | 8 | 0 | 18 | 0 | 0 |
| Madison | 35 | 0 | 36 | 1 | 0 |

| County | Single Family | Condominium | Mobile Home | Multifamily 2-9 Unit | Multifamily 10+ Unit |
|----------------------|----------------|--------------|--------------|-------------------------|-------------------------|
| Manatee | 4,930 | 122 | 21 | 14 | 5 |
| Marion | 4,799 | 18 | 178 | 32 | 3 |
| Martin | 546 | 2 | 14 | 2 | 2 |
| Miami-Dade | 1,614 | 4,091 | 0 | 79 | 42 |
| Monroe | 291 | 124 | 2 | 3 | 2 |
| Nassau | 1,499 | 4 | 79 | 3 | 1 |
| Okaloosa | 1,146 | 32 | 72 | 4 | 3 |
| Okeechobee | 93 | 0 | 101 | 2 | 0 |
| Orange | 3,895 | 49 | 42 | 1 | 26 |
| Osceola | 5,778 | 118 | 21 | 17 | 11 |
| Palm Beach | 3,810 | 82 | 13 | 20 | 10 |
| Pasco | 7,019 | 8 | 177 | 0 | 6 |
| Pinellas | 957 | 143 | 43 | 70 | 11 |
| Polk | 9,235 | 5 | 200 | 21 | 10 |
| Putnam | 161 | 0 | 113 | 0 | 0 |
| Santa Rosa | 2,171 | 0 | 133 | 8 | 2 |
| Sarasota | 3,901 | 293 | 31 | 10 | 5 |
| Seminole | 1,026 | 0 | 9 | 1 | 5 |
| St. Johns | 5,638 | 27 | 72 | 3 | 5 |
| St. Lucie | 5,461 | 0 | 10 | 5 | 1 |
| Sumter | 4,003 | 0 | 27 | 0 | 2 |
| Suwannee | 84 | 0 | 116 | 0 | 0 |
| Taylor | 58 | 0 | 53 | 0 | 0 |
| Union | 31 | 0 | 16 | 0 | 0 |
| Volusia | 3,795 | 1 | 45 | 6 | 5 |
| Wakulla | 391 | 1 | 17 | 0 | 0 |
| Walton | 1,804 | 0 | 148 | 3 | 2 |
| Washington | 66 | 0 | 64 | 0 | 0 |
| Florida Total | 124,749 | 6,855 | 4,013 | 843 | 274 |

Source: Florida Department of Revenue, Name-Address-Legal File. Includes parcels in the current parcel inventory with actual year built 2022. Multifamily 2-9 and 10+ counts refer to parcels, not individual dwelling units.

APPENDIX 3. SALES VOLUME AND PRICES (2023 \$) BY COUNTY, 2022

| County | Single Family | | | | Condominium | | | | Mobile Home | | | |
|-----------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|
| | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price |
| Alachua | 4,020 | \$232,841 | \$328,047 | \$434,636 | 776 | \$129,356 | \$167,387 | \$201,795 | 216 | \$117,455 | \$165,576 | \$206,970 |
| Baker | 248 | \$263,886 | \$313,042 | \$402,556 | 0 | \$0 | \$0 | \$0 | 63 | \$121,077 | \$165,058 | \$214,214 |
| Bay | 5,235 | \$269,060 | \$351,848 | \$475,927 | 2,100 | \$320,803 | \$424,288 | \$579,463 | 371 | \$93,136 | \$155,227 | \$201,795 |
| Bradford | 230 | \$155,227 | \$229,995 | \$310,454 | 2 | \$222,492 | \$231,806 | \$241,120 | 82 | \$77,614 | \$157,814 | \$201,795 |
| Brevard | 14,008 | \$284,583 | \$359,092 | \$465,682 | 2,456 | \$181,098 | \$269,060 | \$444,985 | 719 | \$113,833 | \$165,576 | \$201,795 |
| Broward | 21,258 | \$398,416 | \$532,947 | \$770,134 | 18,132 | \$155,227 | \$226,632 | \$340,465 | 291 | \$131,426 | \$173,854 | \$217,318 |
| Calhoun | 73 | \$144,879 | \$195,586 | \$264,921 | 0 | \$0 | \$0 | \$0 | 10 | \$72,439 | \$113,833 | \$181,098 |
| Charlotte | 6,133 | \$310,351 | \$397,382 | \$519,494 | 1,529 | \$191,447 | \$284,583 | \$388,068 | 338 | \$134,427 | \$170,750 | \$222,492 |
| Citrus | 4,195 | \$217,318 | \$279,409 | \$374,615 | 154 | \$160,401 | \$185,703 | \$289,757 | 819 | \$83,823 | \$134,530 | \$190,412 |
| Clay | 5,242 | \$294,932 | \$358,161 | \$429,462 | 177 | \$148,501 | \$212,144 | \$260,782 | 497 | \$98,207 | \$164,541 | \$238,015 |
| Collier | 7,366 | \$517,424 | \$716,063 | \$1,086,590 | 6,141 | \$331,151 | \$454,816 | \$705,766 | 106 | \$181,616 | \$235,169 | \$309,420 |
| Columbia | 709 | \$181,616 | \$263,886 | \$336,222 | 11 | \$139,704 | \$150,053 | \$159,367 | 294 | \$92,101 | \$155,227 | \$222,492 |
| DeSoto | 319 | \$205,935 | \$264,921 | \$388,068 | 47 | \$186,273 | \$222,492 | \$248,364 | 69 | \$124,182 | \$165,576 | \$217,318 |
| Dixie | 159 | \$117,973 | \$201,795 | \$331,151 | 14 | \$243,189 | \$265,439 | \$388,068 | 197 | \$67,369 | \$124,182 | \$181,098 |
| Duval | 20,507 | \$227,667 | \$315,629 | \$411,663 | 2,097 | \$164,437 | \$217,318 | \$279,512 | 361 | \$78,648 | \$134,530 | \$206,970 |
| Escambia | 6,771 | \$211,626 | \$294,828 | \$372,545 | 508 | \$170,750 | \$325,977 | \$627,635 | 92 | \$46,827 | \$87,962 | \$138,411 |
| Flagler | 4,304 | \$320,337 | \$377,720 | \$470,804 | 374 | \$279,409 | \$413,939 | \$641,606 | 88 | \$159,884 | \$206,400 | \$263,886 |
| Franklin | 382 | \$274,235 | \$517,424 | \$909,631 | 44 | \$283,031 | \$341,500 | \$574,858 | 44 | \$62,091 | \$116,420 | \$179,805 |
| Gadsden | 424 | \$137,117 | \$222,492 | \$315,629 | 0 | \$0 | \$0 | \$0 | 76 | \$62,091 | \$95,723 | \$159,108 |
| Gilchrist | 179 | \$199,726 | \$306,212 | \$413,836 | 0 | \$0 | \$0 | \$0 | 128 | \$87,962 | \$155,175 | \$218,353 |
| Glades | 95 | \$170,750 | \$253,538 | \$322,873 | 24 | \$38,807 | \$64,678 | \$107,624 | 118 | \$117,973 | \$165,834 | \$227,667 |
| Gulf | 569 | \$351,848 | \$491,553 | \$765,684 | 8 | \$427,392 | \$517,424 | \$777,792 | 64 | \$62,091 | \$113,833 | \$188,860 |
| Hamilton | 68 | \$113,833 | \$181,098 | \$254,573 | 0 | \$0 | \$0 | \$0 | 37 | \$113,833 | \$144,879 | \$181,098 |
| Hardee | 166 | \$144,879 | \$212,144 | \$266,991 | 0 | \$0 | \$0 | \$0 | 72 | \$72,957 | \$105,037 | \$165,058 |
| Hendry | 624 | \$201,795 | \$258,660 | \$310,454 | 33 | \$170,750 | \$205,417 | \$231,082 | 144 | \$119,008 | \$170,750 | \$238,015 |

| County | Single Family | | | | Condominium | | | | Mobile Home | | | |
|--------------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|
| | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price |
| Hernando | 5,426 | \$258,712 | \$317,336 | \$382,894 | 56 | \$116,420 | \$155,227 | \$181,098 | 767 | \$123,147 | \$162,989 | \$205,935 |
| Highlands | 2,097 | \$182,133 | \$243,189 | \$315,629 | 152 | \$109,435 | \$150,053 | \$187,307 | 313 | \$66,230 | \$92,101 | \$133,495 |
| Hillsborough | 25,403 | \$331,151 | \$405,867 | \$519,494 | 3,145 | \$170,750 | \$232,841 | \$341,500 | 413 | \$165,576 | \$227,667 | \$301,141 |
| Holmes | 123 | \$103,485 | \$160,401 | \$222,492 | 0 | \$0 | \$0 | \$0 | 31 | \$36,220 | \$77,614 | \$111,246 |
| Indian River | 4,126 | \$305,280 | \$387,033 | \$531,912 | 1,237 | \$171,267 | \$253,538 | \$465,682 | 44 | \$91,067 | \$131,943 | \$190,671 |
| Jackson | 409 | \$119,008 | \$181,098 | \$258,609 | 0 | \$0 | \$0 | \$0 | 73 | \$72,439 | \$129,356 | \$170,750 |
| Jefferson | 149 | \$191,447 | \$289,757 | \$410,628 | 0 | \$0 | \$0 | \$0 | 47 | \$71,922 | \$165,576 | \$227,667 |
| Lafayette | 51 | \$103,485 | \$180,064 | \$300,106 | 0 | \$0 | \$0 | \$0 | 28 | \$49,673 | \$129,356 | \$199,208 |
| Lake | 7,753 | \$312,524 | \$388,068 | \$481,204 | 403 | \$98,311 | \$164,541 | \$258,712 | 889 | \$124,182 | \$175,924 | \$227,667 |
| Lee | 21,010 | \$330,106 | \$418,079 | \$616,252 | 6,367 | \$239,050 | \$328,254 | \$454,298 | 988 | \$103,485 | \$150,053 | \$211,626 |
| Leon | 3,991 | \$191,447 | \$284,169 | \$406,695 | 524 | \$103,537 | \$154,192 | \$235,428 | 175 | \$55,882 | \$87,962 | \$131,426 |
| Levy | 465 | \$188,342 | \$259,747 | \$384,225 | 35 | \$150,053 | \$240,602 | \$331,151 | 445 | \$84,858 | \$134,427 | \$191,447 |
| Liberty | 39 | \$93,447 | \$164,541 | \$279,305 | 0 | \$0 | \$0 | \$0 | 14 | \$30,011 | \$49,155 | \$98,311 |
| Madison | 112 | \$98,828 | \$168,422 | \$284,583 | 0 | \$0 | \$0 | \$0 | 56 | \$74,509 | \$109,953 | \$180,012 |
| Manatee | 10,751 | \$398,416 | \$500,866 | \$683,000 | 2,879 | \$219,905 | \$320,803 | \$455,333 | 300 | \$95,723 | \$139,704 | \$196,518 |
| Marion | 11,371 | \$228,805 | \$286,653 | \$362,197 | 303 | \$103,485 | \$124,182 | \$150,053 | 1,070 | \$77,614 | \$130,391 | \$186,273 |
| Martin | 2,870 | \$388,068 | \$517,424 | \$816,288 | 997 | \$191,447 | \$251,365 | \$362,197 | 185 | \$155,227 | \$195,586 | \$243,189 |
| Miami-Dade | 15,438 | \$450,159 | \$569,166 | \$827,775 | 28,436 | \$276,304 | \$403,591 | \$615,735 | 1 | \$150,053 | \$150,053 | \$150,053 |
| Monroe | 1,628 | \$731,120 | \$1,034,848 | \$1,733,370 | 501 | \$465,682 | \$698,522 | \$1,010,012 | 225 | \$310,454 | \$408,558 | \$620,909 |
| Nassau | 2,735 | \$369,441 | \$444,467 | \$605,386 | 284 | \$417,561 | \$606,680 | \$833,053 | 238 | \$141,774 | \$212,661 | \$258,712 |
| Okaloosa | 5,031 | \$287,688 | \$357,023 | \$465,682 | 1,109 | \$332,186 | \$496,727 | \$714,045 | 101 | \$93,136 | \$169,612 | \$209,039 |
| Okeechobee | 418 | \$195,586 | \$263,886 | \$362,093 | 18 | \$96,241 | \$129,356 | \$139,704 | 454 | \$67,265 | \$126,510 | \$181,098 |
| Orange | 19,293 | \$346,674 | \$444,985 | \$594,210 | 4,008 | \$155,227 | \$204,589 | \$266,991 | 338 | \$114,868 | \$155,227 | \$206,970 |
| Osceola | 13,266 | \$354,435 | \$418,079 | \$516,389 | 1,478 | \$191,447 | \$258,712 | \$331,151 | 329 | \$144,879 | \$206,970 | \$274,235 |
| Palm Beach | 17,440 | \$465,682 | \$646,780 | \$957,234 | 13,978 | \$165,576 | \$253,538 | \$398,416 | 178 | \$129,356 | \$155,227 | \$216,283 |
| Pasco | 17,762 | \$284,583 | \$379,220 | \$488,448 | 1,113 | \$119,008 | \$155,227 | \$204,900 | 1,858 | \$77,614 | \$122,112 | \$181,098 |

| County | Single Family | | | | Condominium | | | | Mobile Home | | | |
|----------------------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|-----------------|-----------------------|--------------------------------|-----------------------|
| | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price | Number of Sales | 25th Percentile Price | 50th Percentile Price (Median) | 75th Percentile Price |
| Pinellas | 12,786 | \$331,151 | \$426,513 | \$594,934 | 7,497 | \$186,273 | \$259,643 | \$429,462 | 977 | \$93,136 | \$134,530 | \$175,924 |
| Polk | 20,853 | \$288,723 | \$341,603 | \$403,591 | 786 | \$124,182 | \$158,177 | \$217,318 | 1,828 | \$93,136 | \$142,033 | \$196,518 |
| Putnam | 834 | \$150,053 | \$227,097 | \$315,629 | 19 | \$232,841 | \$284,583 | \$315,629 | 581 | \$76,475 | \$124,182 | \$181,098 |
| St. Johns | 9,893 | \$413,939 | \$520,011 | \$688,174 | 1,047 | \$258,712 | \$341,500 | \$525,703 | 270 | \$175,924 | \$243,189 | \$289,757 |
| St. Lucie | 10,797 | \$334,152 | \$396,761 | \$468,890 | 1,148 | \$186,273 | \$284,583 | \$491,553 | 211 | \$150,053 | \$201,795 | \$248,364 |
| Santa Rosa | 5,205 | \$294,932 | \$363,697 | \$467,648 | 143 | \$341,396 | \$486,379 | \$746,125 | 205 | \$81,753 | \$124,078 | \$175,924 |
| Sarasota | 10,491 | \$388,068 | \$497,762 | \$683,000 | 3,752 | \$284,583 | \$380,824 | \$620,909 | 592 | \$133,495 | \$167,697 | \$212,144 |
| Seminole | 7,627 | \$332,807 | \$413,939 | \$527,772 | 1,255 | \$153,157 | \$187,825 | \$235,428 | 89 | \$119,008 | \$169,715 | \$227,667 |
| Sumter | 7,817 | \$330,634 | \$405,453 | \$512,250 | 32 | \$129,615 | \$230,202 | \$243,189 | 305 | \$79,994 | \$139,704 | \$196,621 |
| Suwannee | 312 | \$159,884 | \$230,254 | \$300,623 | 0 | \$0 | \$0 | \$0 | 276 | \$89,514 | \$155,175 | \$221,975 |
| Taylor | 252 | \$117,559 | \$181,098 | \$305,280 | 6 | \$250,433 | \$277,857 | \$361,162 | 102 | \$93,136 | \$128,839 | \$193,517 |
| Union | 44 | \$202,830 | \$243,189 | \$324,942 | 0 | \$0 | \$0 | \$0 | 32 | \$71,922 | \$152,640 | \$187,463 |
| Volusia | 12,162 | \$284,583 | \$351,848 | \$434,636 | 2,455 | \$165,576 | \$289,757 | \$486,379 | 335 | \$132,461 | \$170,750 | \$227,667 |
| Wakulla | 791 | \$206,970 | \$317,698 | \$397,382 | 26 | \$172,820 | \$242,672 | \$315,629 | 140 | \$76,941 | \$134,013 | \$181,098 |
| Walton | 3,495 | \$455,230 | \$723,359 | \$1,497,528 | 1,252 | \$434,636 | \$619,874 | \$874,447 | 141 | \$98,311 | \$162,989 | \$222,492 |
| Washington | 211 | \$139,704 | \$201,174 | \$279,409 | 0 | \$0 | \$0 | \$0 | 73 | \$77,614 | \$124,182 | \$150,053 |
| Florida Total | 396,011 | \$310,454 | \$403,591 | \$560,577 | 121,068 | \$195,586 | \$300,106 | \$460,000 | 21,013 | \$95,206 | \$150,053 | \$206,970 |

Source: Florida Department of Revenue, Sales Data File. Includes home sales that took place in 2022, the most recent full year with data available. Arms-length sales only. Home prices adjusted to 2023 dollars using the Consumer Price Index.


APPENDIX 4. SURPLUS/DEFICIT OF AFFORDABLE AND AVAILABLE RENTAL HOUSING UNITS BY INCOME (% AMI), FLORIDA REGIONS, 2022

| Region | Counties | Affordable/Available Units Minus Renter Households | | | | | |
|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------|-----------|-----------|-----------|------------|
| | | 0-30% AMI | 0-40% AMI | 0-50% AMI | 0-60% AMI | 0-80% AMI | 0-120% AMI |
| Cape Coral-Fort Myers, FL MSA | Lee | -12,127 | -13,378 | -18,568 | -17,272 | -12,349 | -1,135 |
| Deltona-Daytona Beach-Ormond Beach, FL MSA & Palm Coast, FL MSA | Flagler, Volusia | -10,014 | -12,451 | -15,516 | -15,234 | -9,359 | -357 |
| Fort Walton Beach-Crestview-Destin, FL MSA | Okaloosa | -1,883 | -2,668 | -3,766 | -2,908 | -2,236 | 1,338 |
| Ft. Lauderdale | Broward | -38,051 | -54,391 | -70,488 | -83,786 | -84,246 | -33,237 |
| Gainesville, FL MSA (minus Gilchrist) | Alachua | -4,632 | -6,362 | -6,030 | -3,822 | 2,323 | 3,351 |
| Homosassa Springs, FL MSA | Citrus | -2,043 | -2,341 | -2,636 | -2,663 | -893 | -620 |
| Jacksonville, FL MSA plus Putnam | Baker, Clay, Duval, Nassau, Putnam, St. Johns | -33,046 | -38,430 | -42,592 | -33,940 | -20,099 | 4,418 |
| Lakeland, FL MSA | Polk | -12,578 | -17,497 | -20,489 | -18,582 | -13,186 | 248 |
| Miami-Dade Plus Monroe | Miami-Dade, Monroe | -62,467 | -93,480 | -108,871 | -130,410 | -134,458 | -61,721 |
| Naples-Marco Island, FL MSA | Collier | -4,858 | -7,220 | -10,087 | -9,861 | -7,936 | -1,247 |
| Northeast Nonmetropolitan Area (plus Gilchrist) | Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Levy, Madison, Suwannee, Taylor, Union | -3,311 | -3,468 | -4,482 | -2,139 | -51 | 865 |
| Northwest Nonmetropolitan Area (plus Gadsden, Jefferson, & Wakulla) | Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Liberty, Wakulla, Walton, Washington | -4,521 | -5,296 | -4,372 | -3,242 | -1,003 | 36 |
| Ocala, FL MSA | Marion | -6,173 | -5,378 | -6,830 | -5,029 | -1,586 | 3,216 |
| Orlando-Kissimmee, FL MSA | Lake, Orange, Osceola, Seminole | -51,154 | -70,138 | -89,107 | -94,715 | -77,753 | 799 |
| Palm Bay-Melbourne-Titusville, FL MSA | Brevard | -8,504 | -11,491 | -9,241 | -6,901 | -691 | 6,565 |
| Panama City-Lynn Haven, FL MSA | Bay | -3,086 | -3,254 | -4,840 | -4,839 | -3,626 | 1,151 |
| Pensacola-Ferry Pass-Brent, FL MSA | Escambia, Santa Rosa | -9,841 | -11,125 | -12,909 | -9,855 | -3,894 | -612 |
| Port St. Lucie, FL MSA | Martin, St. Lucie | -7,410 | -8,979 | -9,712 | -8,956 | -6,229 | 683 |
| Punta Gorda, FL MSA | Charlotte | -62 | -1,173 | -2,475 | -2,659 | -1,904 | -579 |
| Sarasota-Bradenton-Venice, FL MSA | Manatee, Sarasota | -11,394 | -16,597 | -19,873 | -17,238 | -10,255 | 3,057 |
| Sebastian-Vero Beach, FL MSA | Indian River, Okeechobee | -1,769 | -1,923 | -2,402 | -2,499 | -1,303 | 10 |

| Region | Counties | Affordable/Available Units Minus Renter Households | | | | | |
|----------------------------------------------------------|-------------------------------------------|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|
| | | 0-30% AMI | 0-40% AMI | 0-50% AMI | 0-60% AMI | 0-80% AMI | 0-120% AMI |
| South Nonmetropolitan Area (minus Monroe) | DeSoto, Glades, Hardee, Hendry, Highlands | -3,417 | -4,566 | -5,396 | -5,913 | -2,835 | -1,469 |
| Tallahassee, FL MSA (minus Gadsden, Jefferson & Wakulla) | Leon | -6,053 | -7,018 | -5,982 | -2,315 | 540 | 2,293 |
| Tampa-St. Petersburg-Clearwater, FL MSA | Hernando, Hillsborough, Pasco, Pinellas | -64,236 | -81,384 | -90,984 | -83,379 | -60,011 | 3,994 |
| The Villages, FL MSA | Sumter | -630 | -891 | -962 | -713 | -839 | 387 |
| West Palm Beach-Boca Raton | Palm Beach | -28,122 | -37,675 | -43,874 | -45,133 | -33,296 | -7,728 |
| State of Florida Total | | -391,382 | -518,574 | -612,484 | -614,003 | -487,175 | -76,294 |

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey. Values are the difference between renter households and affordable/available units at each income level. Negative value means that renter households outnumber affordable/available units.

[Affordability](#) [Assisted Housing Inventory](#) [Market Rent Trackers](#) [Comprehensive Plan Data](#) [Condos & Manufactured Housing](#)
[Income & Rent Limits](#) [Lending/HMDA](#) [Parcels & Sales](#) [Population & Household Projections](#) [Special Needs](#)
[Maps & Visualizations](#) [REACH \(Tampa Bay Area\)](#) [Disaster Response](#) [Parcel Viewer](#) [Workforce & Employment](#)
[Evictions & Foreclosures](#)



The Florida Housing Data Clearinghouse provides public access to data about housing needs and supply, subsidized rental housing, and household demographics in Florida communities.

Housing Needs Assessment for Alachua County

September 2024

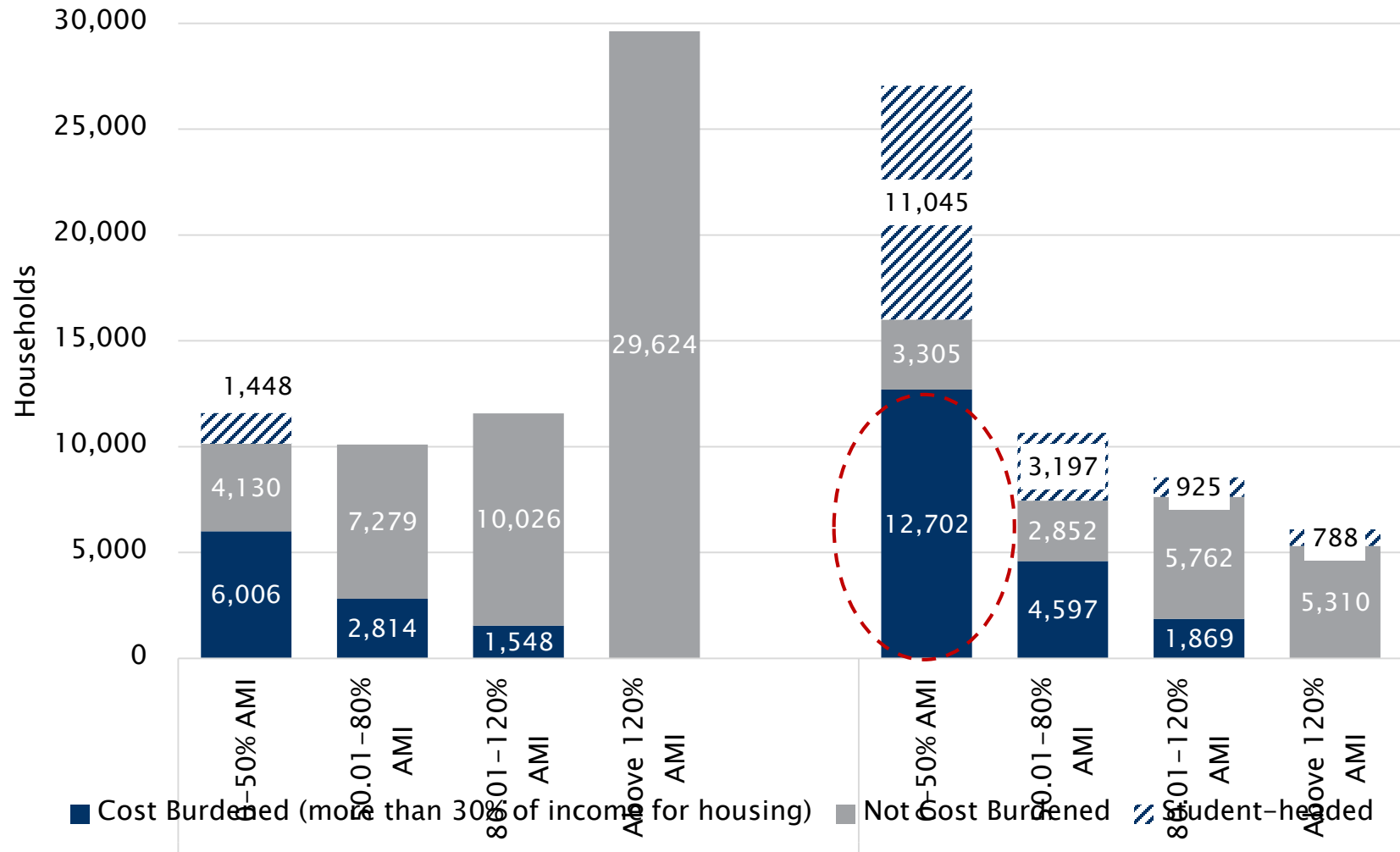
2024 Alachua County Income (% AMI) and Housing Cost Limits

| Income level | Annual income range (1–4 person household) | Hourly wage, 1 full-time job | Hourly wage, 2 full-time jobs | Max. affordable monthly housing cost (1–3 bedroom unit) |
|--------------|--------------------------------------------|------------------------------|-------------------------------|---------------------------------------------------------|
| 50% AMI | \$33,350–47,650 | \$16–\$23 | \$12 | \$833–1,239 |
| 80% AMI | \$53,360–76,240 | \$26–\$37 | \$13–18 | \$1,334–1,983 |
| 120% AMI | \$80,040–114,360 | \$38–\$55 | \$19–\$27 | \$2,145–2,974 |

<http://flhousingdata.shimberg.ufl.edu/income-and-rent-limits/>



Cost Burden, v. 1: 2022 American Community Survey Microdata



Households by Tenure, Income (% AMI), and Cost Burden, Alachua County, 2022

Notes: "Student-headed" refers to non-family renter households headed by a full-time student. Counts of cost-burdened households above 120% AMI and student-headed, owner households above 50% AMI are not statistically significant.

Cost Burden, v. 2: Shimberg Affordable Housing Needs Assessment (AHNA)

Renter Households, Cost Burden by Income, 2022 Estimate (Summary)

| Geography | Household Income | Housing Cost Burden | | |
|----------------|-----------------------|---------------------|----------|---------------|
| | | 30% or less | 30.1-50% | More than 50% |
| Alachua County | 30% AMI or less | 1196 | 1024 | 12409 |
| Alachua County | 30.01-50% AMI | 1716 | 4085 | 3613 |
| Alachua County | 50.01-80% AMI | 5454 | 4680 | 670 |
| Alachua County | 80.01-100% AMI | 3934 | 1251 | 111 |
| Alachua County | Greater than 100% AMI | 9688 | 316 | 149 |

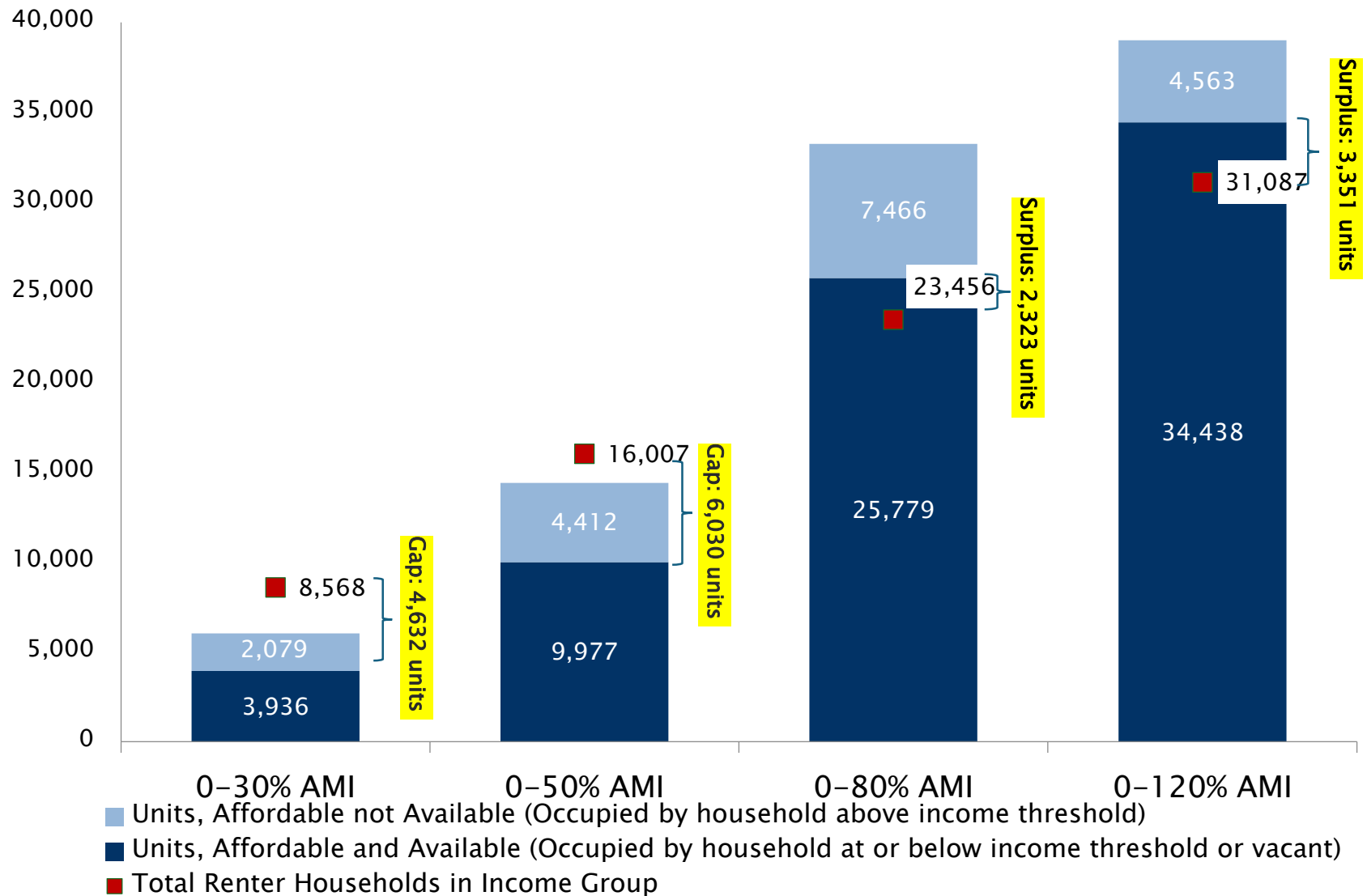
Sources: Estimates and projections by Shimberg Center for Housing Studies, based on U.S. Department of Housing Development, Comprehensive Housing Affordability Strategy (CHAS) dataset and population projections by the Bureau of Economic and Business Research, University of Florida

Owner-Occupied Households, Cost Burden by Income, 2022 Estimate (Summary)

| Geography | Household Income | Housing Cost Burden | | |
|----------------|-----------------------|---------------------|----------|---------------|
| | | 30% or less | 30.1-50% | More than 50% |
| Alachua County | 30% AMI or less | 1260 | 992 | 2322 |
| Alachua County | 30.01-50% AMI | 3329 | 1776 | 1309 |
| Alachua County | 50.01-80% AMI | 6690 | 1692 | 631 |
| Alachua County | 80.01-100% AMI | 5177 | 820 | 113 |
| Alachua County | Greater than 100% AMI | 33828 | 1210 | 159 |

Sources: Estimates and projections by Shimberg Center for Housing Studies, based on U.S. Department of Housing Development, Comprehensive Housing Affordability Strategy (CHAS) dataset and population projections by the Bureau of Economic and Business Research, University of Florida

Affordable/Available Units



Number of Affordable Units, Affordable/Available Units, and Renter Households by Income, Alachua County 2022


Source: Shmberg Center tabulation of U.S. Census Bureau, 2022 American Community Survey

Contact & Links

Anne Ray, aray@ufl.edu

- Main site: <http://www.shimberg.ufl.edu>
- Data clearinghouse:
<http://flhousing.data.shimberg.ufl.edu>
- Alachua County AHNA:
<http://flhousingdata.shimberg.ufl.edu/affordability/results?nid=100>
- Shimberg Center Annual Report w/affordable/available:
http://shimberg.ufl.edu/publications/Shimberg_annual_report_Dec_2023.pdf
- Alachua County PowerPoint on housing trends:
http://www.shimberg.ufl.edu/publications/Alachua_presentation_062124.pptx

[Affordability](#) [Assisted Housing Inventory](#) [Market Rent Trackers](#) [Comprehensive Plan Data](#) [Condos & Manufactured Housing](#)
[Income & Rent Limits](#) [Lending/HMDA](#) [Parcels & Sales](#) [Population & Household Projections](#) [Special Needs](#)
[Maps & Visualizations](#) [REACH \(Tampa Bay Area\)](#) [Disaster Response](#) [Parcel Viewer](#) [Workforce & Employment](#)
[Evictions & Foreclosures](#)



The Florida Housing Data Clearinghouse provides public access to data about housing needs and supply, subsidized rental housing, and household demographics in Florida communities.

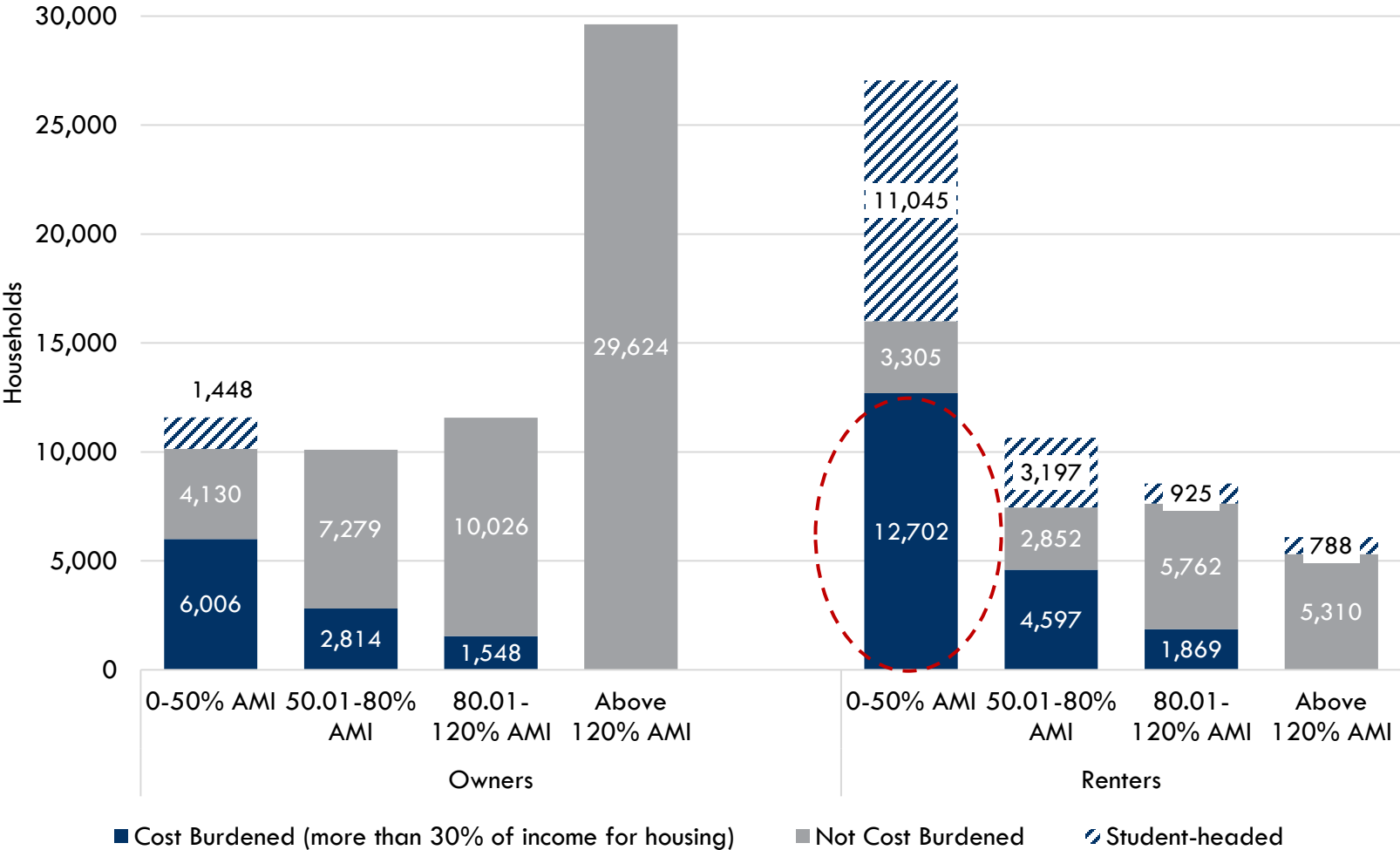
Housing Needs Assessment for Alachua County

September 2024

2024 Alachua County Income (% AMI) and Housing Cost Limits

| Income level | Annual income range (1-4 person household) | Hourly wage, 1 full-time job | Hourly wage, 2 full-time jobs | Max. affordable monthly housing cost (1-3 bedroom unit) |
|-----------------|-----------------------------------------------|---------------------------------|-------------------------------|------------------------------------------------------------|
| 50% AMI | \$33,350-47,650 | \$16-\$23 | \$12 | \$833-1,239 |
| 80% AMI | \$53,360-76,240 | \$26-\$37 | \$13-18 | \$1,334-1,983 |
| 120% AMI | \$80,040-114,360 | \$38-\$55 | \$19-\$27 | \$2,145-2,974 |

Cost Burden, v. 1: 2022 American Community Survey Microdata



Households by Tenure, Income (% AMI), and Cost Burden, Alachua County, 2022

Notes: “Student-headed” refers to non-family renter households headed by a full-time student. Counts of cost-burdened households above 120% AMI and student-headed, owner households above 50% AMI are not statistically significant.

Source: Shimberg Center tabulation of U.S. Census Bureau, 2022 American Community Survey

Cost Burden, v. 2: Shimberg Affordable Housing Needs Assessment (AHNA)

Renter Households, Cost Burden by Income, 2022 Estimate (Summary)

| Geography | Household Income | Housing Cost Burden | | |
|----------------|-----------------------|---------------------|----------|---------------|
| | | 30% or less | 30.1-50% | More than 50% |
| Alachua County | 30% AMI or less | 1196 | 1024 | 12409 |
| Alachua County | 30.01-50% AMI | 1716 | 4085 | 3613 |
| Alachua County | 50.01-80% AMI | 5454 | 4680 | 670 |
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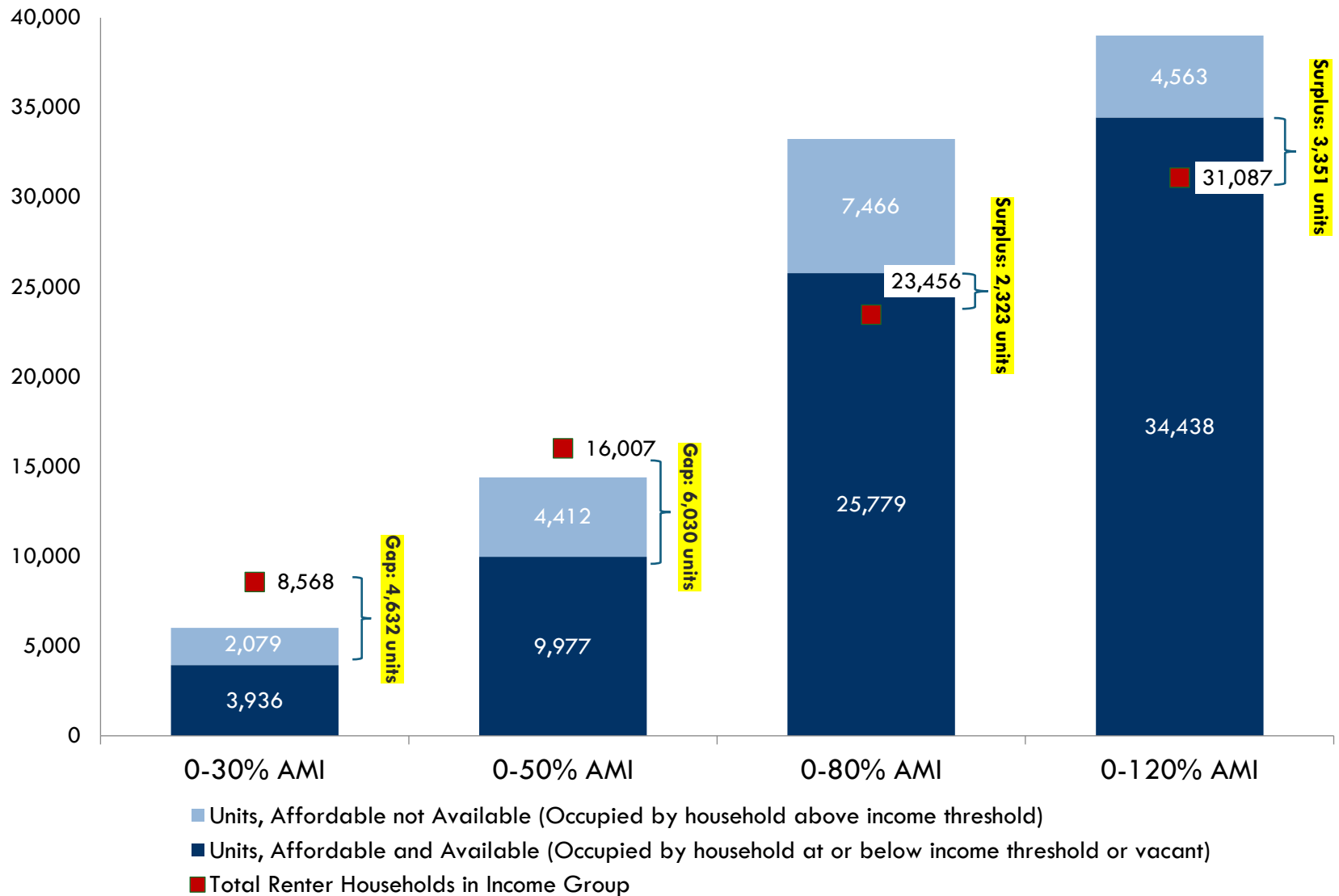
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Affordable/Available Units



Number of Affordable Units, Affordable/Available Units, and Renter Households by Income, Alachua County, 2022

Source: Shimberg Center tabulation of U.S. Census Bureau, 2022 American Community Survey

Contact & Links

Anne Ray, aray@ufl.edu

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- Alachua County AHNA:
<http://flhousingdata.shimberg.ufl.edu/affordability/results?nid=100>
- Shimberg Center Annual Report w/affordable/available:
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- Alachua County PowerPoint on housing trends:
http://www.shimberg.ufl.edu/publications/Alachua_presentation_062124.pptx

Proof of Publication

ALACHUA COUNTY
STATE OF FLORIDA
COUNTY OF ALACHUA

PREPARED BY LEGAL NOTICE COORDINATOR:

Before the undersigned authority personally appeared Ethan Long, who on oath says that he is the OMB Data Analyst Coordinator of Alachua County, Florida; that the attached copy of advertisement: **Public Hearing - Resolution Pursuant to Section 196.1978(3)(o), Fla. Stat., Election to Not Exempt Certain Property under Section 196.1978(3)(d)1.a., Fla. Stat., known as the Live Local Act Property Tax Exemption**, for December 10th, 2024 was published on the publicly accessible website, <https://alachuacounty.us/Pages/AlachuaCounty.aspx>, of Alachua County, Florida on **10/28/24**.

Affiant further says that the website complies with all legal requirements for publication in Chapter 50, Florida Statutes.

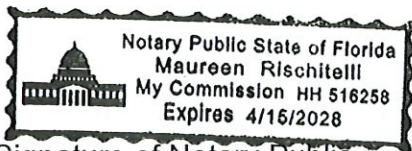
Signature Ethan Long Data Analyst Coordinator

Date Nov 6th, 2024

☐ Business Impact Estimate published with the advertisement and attached.

THIS SECTION AND BELOW PREPARED BY NOTARY

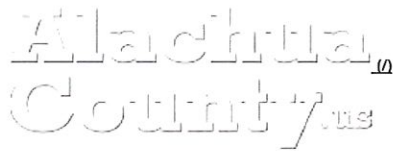
Sworn and Subscribed before me this 6th day of November 2024, by Ethan Long who is personally known to me X or who has produced ___ as identification.



Signature of Notary Public

Notary Public Seal

ATTACH COPY FROM WEBSITE POSTING



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Public Hearing - Resolution Pursuant to Section 196.1978(3)(o), Fla. Stat., Election to Not Exempt Certain Property under Section 196.1978(3)(d)1.a., Fla. Stat., known as the Live Local Act Property Tax Exemption

Tue Dec 10th 11:30am

[Public-Hearings](#) [Resolution](#)

Jack Durrance, Room 209, 12 SE 1st St, Gainesville, FL 32601, USA [map](#) [directions](#)

Published October 28th, 2024

Notice of Public Hearing

PUBLIC NOTICE is hereby given that the Board of County Commissioners of Alachua County, Florida will consider the adoption a resolution at its meeting to be held on Tuesday, December 10, 2024, at 11:30 a.m., or as soon thereafter as the matter may be heard. The hearing will be held at the Alachua County Administration Building, 12 SE 1st Street, Second Floor, Jack Durrance Auditorium, Gainesville, Florida 32601. Said resolution being titled:

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA; PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT CERTAIN PROPERTY UNDER SECTION 196.1978(3)(d)1.a.. FLORIDA STATUTES. COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY

TAX EXEMPTION"; PROVIDING AUTHORITIES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE AND AN OPTION TO RENEW.

The proposed resolution is available for review online at <http://www.alachuacounty.us/Pages/Ordinance-Advertistments.aspx>. A copy of the proposed resolution is also available Alachua County Administration Building, 12 SE 1st Street, County Manager's Office, Second Floor, Gainesville, Florida 32601, between the hours of 8:30 a.m. through 5:00 p.m., Monday through Friday (excluding holidays).

All persons are advised that, if they decide to appeal any decision made at this public hearing, they may need a record of the proceeding and, for such purpose, they need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

All interested persons may attend and provide public comments. The public may submit written comments and photographic documents to the Board through email (bocc@alachuacounty.us) before the meeting. Meetings will be broadcast on the County's video on demand website.

Any questions regarding participation should be directed to the Alachua County Communications Office at 352-264-6923 or 352-265-6693. If accommodations for persons with disabilities are needed, please contact the Alachua County Equal Opportunity Office at 352-374-5275, at least 2 business days prior to the hearing. TTY users please call 711 (Florida Relay Service).

Mary Alford

Chair, Board of County Commissioners

Resolution attached

If Required Business Impact Attached



Print

How to Search

Use the search box to find specific Legal Notices. Single key words such as the type of notice and entity are best. Each notice has "tags" that can also be utilized to sort notices. Tags include: Public Hearing, Board Meeting, Request for Qualifications, Request for Proposal, Notice of Bid, Growth Management, Tax Collector, etc. For past notices change the date range to before the notice date.

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To receive email notifications of newly posted legal notices, email ✉ legalnotices@alachuacounty.us and put "Subscribe" in the subject line.

Contact Us

For any questions or concerns please contact the Legal Notices Coordinator at ✉ legalnotices@alachuacounty.us.

Alachua County aims to continually improve the accessibility and usability of its website. If you are an individual with a disability and you experience difficulty or require assistance or accommodation in using our website, please contact the Alachua County ADA Coordinator at ADA@alachuacounty.us or call the Alachua County Equal Opportunity Office at 352-374-5275; TDD/TTY Users please call 711 Florida Relay Service.

[View Alachua County's Website Accessibility Policy And Procedures \(/Depts/EO/Pages/Website-Accessibility.aspx\)](#)

If you have a disability and need an accommodation in order to participate in a County program, service or public meeting, please contact the Equal Opportunity Office at 352-374-5275 at least 2 business days prior to the event. TDD users, please call 711 (Florida Relay Service).

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To make a public records request, please contact the Public Records Custodian at (352) 264-6906 or ✉ publicrecordsrequest@alachuacounty.us. Please visit the Public Records Request [\(/Depts/Communications/Pages/PublicRecordsRequest.aspx\)](/Depts/Communications/Pages/PublicRecordsRequest.aspx) webpage for more information.

This website is a public service. Please read the Legal Disclaimer. Website designed and engineered by Alachua County ITS, Applications Division Version 2014 (v1.0) Under Florida law (Statute 119.011), all information, including e-mail, written letters, documents and phone messages, sent to the Alachua County Board of County Commissioners is subject to Public Records law. This includes the sender's e-mail address, home address or phone number if shown in the message, the content of the message and any associated attachments to the mail. Also please be aware that electronic correspondence (e-mail) is made available on the Commission's public archive site immediately upon being sent. Instead, contact Alachua County Offices by phone or in writing.

prioritize accessibility issues on our website.

📷 Background image: Lake Alice provided by: PhotoTale Studio, Portrait, Family and Landscape Photographer in Gainesville, FL

ALACHUA COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2024-__

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA; PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT CERTAIN PROPERTY UNDER SECTION 196.1978(3)(d)1.a., FLORIDA STATUTES, COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY TAX EXEMPTION"; PROVIDING AUTHORITIES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE AND AN OPTION TO RENEW.

WHEREAS, Section 196.1978(3)(d), Florida Statutes (the "Live Local Act Property Tax Exemption") requires the Alachua County Property Appraiser to exempt certain multifamily properties from ad valorem taxes if such properties meet the criteria of the Live Act Local Property Tax Exemption; and

WHEREAS, beginning with the 2025 tax roll, Section 196.1978(3)(o), Florida Statutes, allows taxing authorities to "opt-out" of providing the Live Local Act Property Tax Exemption to units in multifamily projects that are used to house natural persons or families whose annual household income is between 80% and 120% percent of the median annual adjusted gross income for households within the metropolitan statistical area ("MSA") or, if not within a MSA, within the county in which the person or family resides (the "80 to 120 Tax Exemption"); and

WHEREAS, pursuant to Section 196.1978(3)(o), Florida Statutes if the taxing authority finds that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to Section 420.6075, Florida Statutes ("Shimberg Annual Report"), that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."; and

WHEREAS, the Alachua County Board of County Commissioners ("Board") has reviewed the most recently published Shimberg Annual Report, which is incorporated herein by this reference, and based upon the Shimberg Annual Report, the Board hereby finds that there is surplus of affordable and available units located in Alachua County for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

WHEREAS, the Board hereby finds that Alachua County is a taxing authority that is eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows Alachua County to not exempt properties that would otherwise qualify for the 80 to 120 Tax Exemption; and

WHEREAS, at a public meeting, the Alachua County Affordable Housing Committee considered and voted in favor of recommending the Board "opt-out" of the 80 to 120 Tax Exemption; and

WHEREAS, the Board held a public hearing and advised this Resolution pursuant to the requirements of Section 50.011(1), Florida Statutes, prior to adoption of this Resolution.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The above recitals and findings are true and correct and are incorporated herein by this reference.

SECTION 2. Pursuant to Section 196.1978(3)(o), Florida Statutes, Alachua County hereby elects not to exempt the properties located in Alachua County, Florida that are eligible for tax exemption by way of housing persons or families whose annual household income is greater than 80% but no more than 120% median annual adjusted gross income, as otherwise allowed in Section 196.1978(3)(d)1.a., Florida Statutes, and hereby requests that the Alachua County Property Appraiser not grant any such exemptions.

SECTION 3. This Resolution, and the election made as a result, applies to the ad valorem property tax levies imposed by and within unincorporated Alachua County, Florida.

SECTION 4. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.

SECTION 5. This Resolution shall become effective on January 1, 2025, and the election made as a result begins with the 2025 tax roll. This Resolution shall expire on January 1, 2027 ("expiration date"), and it may be renewed by the Board prior to the expiration date pursuant to Section 196.1978, Florida Statutes, as may be amended.

SECTION 6. The County Manager or designee is directed to provide a copy of this Resolution to the Alachua County Property Appraiser prior to January 1, 2025.

DULY ADOPTED in regular session, this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____,
_____, Chair
Board of County Commissioners

ATTEST:

APPROVED AS TO FORM

J.K. "Jess" Irby, Esq.
Clerk of Court

Alachua County Attorney

Govt Public Notices

Originally published at gainesville.com on 11/07/2024

NOTICE OF PUBLIC HEARING

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Chair,
Board of County Commissioners



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Gib Coerper
City of Alachua
15100 NW 142nd Terrace
PO Box 9
Alachua, FL 32616

Dear Mayor Coerper:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

At the public hearing, the Board will be considering that Alachua County has a surplus of affordable and available units for households that meet income criteria for the 80-120% AMI, based upon the Shimberg Center for Housing Studies 2023 Annual Report. The proposed Resolution will have no impact on the property tax exemption that is available for multifamily projects that house person or families whose annual household income is below 80% AMI.

If the Board approves the Resolution to opt-out of the certain tax exemption, it will be applicable for the ad valorem taxes levied by Alachua County and for certain properties that are located in unincorporated Alachua County. You are receiving this letter because you are with, or you represent a Taxing Authority in Alachua County. It appears from the

November 12, 2024

Page 2

law that each Taxing Authority that levies ad valorem property taxes in Alachua County may elect to adopt their own ordinance or resolution to opt out this tax exemption. The law requires that the Taxing Authority must make certain findings and that the ordinance or resolution be adopted by a 2/3 vote of the governing body.

Please let us know you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michele Lieberman', with a stylized flourish at the end.

Michele Lieberman
County Manager

Cc: City Manager Mike DaRoza



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Iris Bailey
City of Archer
16870 SW 134th Ave
P O Box 39
Archer, FL 32618

Dear Mayor Bailey:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

At the public hearing, the Board will be considering that Alachua County has a surplus of affordable and available units for households that meet income criteria for the 80-120% AMI, based upon the Shimberg Center for Housing Studies 2023 Annual Report. The proposed Resolution will have no impact on the property tax exemption that is available for multifamily projects that house person or families whose annual household income is below 80% AMI.

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Please let us know you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michele Lieberman', with a stylized, cursive script.

Michele Lieberman
County Manager

Cc: Interim City Manager Deanna Alltop



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Cynthia Chestnut
City of Gainesville
200 East University Ave
PO Box 490, Station 19
Gainesville, FL 32627

Dear Mayor Pro-Tem Chestnut:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

At the public hearing, the Board will be considering that Alachua County has a surplus of affordable and available units for households that meet income criteria for the 80-120% AMI, based upon the Shimberg Center for Housing Studies 2023 Annual Report. The proposed Resolution will have no impact on the property tax exemption that is available for multifamily projects that house person or families whose annual household income is below 80% AMI.

If the Board approves the Resolution to opt-out of the certain tax exemption, it will be applicable for the ad valorem taxes levied by Alachua County and for certain properties that are located in unincorporated Alachua County. You are receiving this letter because you are with, or you represent a Taxing Authority in Alachua County. It appears from the

November 12, 2024

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Please let us know you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Michele Lieberman".

Michele Lieberman
County Manager

Cc: City Manager Cynthia Curry



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Harvey Ward
City of Gainesville
200 East University Ave
PO Box 490, Station 19
Gainesville, FL 32627

Dear Mayor Ward:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

At the public hearing, the Board will be considering that Alachua County has a surplus of affordable and available units for households that meet income criteria for the 80-120% AMI, based upon the Shimberg Center for Housing Studies 2023 Annual Report. The proposed Resolution will have no impact on the property tax exemption that is available for multifamily projects that house person or families whose annual household income is below 80% AMI.

If the Board approves the Resolution to opt-out of the certain tax exemption, it will be applicable for the ad valorem taxes levied by Alachua County and for certain properties that are located in unincorporated Alachua County. You are receiving this letter because you are with, or you represent a Taxing Authority in Alachua County. It appears from the

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Please let us know you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Michele Lieberman", with a stylized flourish at the end.

Michele Lieberman
County Manager

Cc: City Manager Cynthia Curry



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Jackie Randall
City of Hawthorne
6875 SE 221st Street
PO Box 1270
Hawthorne, FL 32640

Dear Mayor Randall:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: City Manager John Martin



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Katherine Weitz
City of High Springs
23718 West US Highway 27
High Springs, FL 32642

Dear Mayor Weitz:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: City Clerk LaKesha McGruder



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Jordan Marlowe
City of Newberry
25440 W Newberry Road
Newberry, FL 32669

Dear Mayor Marlowe:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: City Manager Mike New



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Louie Davis
City of Waldo
14450 NE 148th Avenue
PO Drawer B
Waldo, FL 32694

Dear Mayor Davis:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: City Manager Kim Worley



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

Mayor Dianne Dubberly
Town of LaCrosse
20613 N. SR 121

LaCrosse, FL 32615

Dear Mayor Dubberly:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Please let us know you have any questions. Thank you.

Sincerely,

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Michele Lieberman
County Manager

Cc: City Clerk Crystal Phillips



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Jiana Williams
Town of Micanopy
706 NE Cholakka Blvd.
PO Box 137
Micanopy, FL 32667

Dear Mayor Williams:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Sincerely,

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Michele Lieberman
County Manager

Cc: Town Administrator Sara Owen



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Diyonne McGraw
Alachua County School Board
620 East University Ave
Gainesville, FL 32601

Dear Chair McGraw:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: Acting Superintendent Kamela Patton



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Marihelen Wheeler
Alachua County Library District
401 East University Avenue
Gainesville, FL 32601

Dear Chair Wheeler:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: Library Director Shaney Livingston



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Lee Pinkoson
Children's Trust
4010 NW 25th Place
Gainesville, FL 32606

Dear Chair Pinkoson:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: Executive Director Marsha Kiner



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Virginia Johns
Suwannee River Water Management District
9225 CR 49
Live Oak, FL 32060

Dear Chair Johns:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: Executive Director Thomas Hugh



Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

November 15, 2024

The Honorable Rob Bradley
St Johns River Water Management District
4049 Reid Street
Palatka, FL 32177

Dear Chair Bradley:

This letter is to inform you that the Board of County Commissioners of Alachua County, Florida ("Board") will be holding a public hearing on December 10, 2024, during their regular Board meeting, to consider a Resolution which would 'opt-out' of the availability of a certain property tax exemption provided under the Live Local Act. Pursuant to 196.1978(3)(o)(1), Florida Statutes (as amended by HB 7073), beginning with the 2025 tax roll, a taxing authority may elect to opt out of the tax exemption (75% tax exemption) for those multifamily projects located in the county that are used to house natural persons or families who annual household income is greater than 80% but not more than 120% of the median annual adjusted gross income (AMI) within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

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Michele Lieberman
County Manager

Cc: Executive Director Michael Register

ALACHUA COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2024-104

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA; PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT CERTAIN PROPERTY UNDER SECTION 196.1978(3)(d)l.a., FLORIDA STATUTES, COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY TAX EXEMPTION"; PROVIDING AUTHORITIES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE AND AN OPTION TO RENEW.

WHEREAS, Section 196.1978(3)(d), Florida Statutes (the "Live Local Act Property Tax Exemption") requires the Alachua County Property Appraiser to exempt certain multifamily properties from ad valorem taxes if such properties meet the criteria of the Live Act Local Property Tax Exemption; and

WHEREAS, beginning with the 2025 tax roll, Section 196.1978(3)(o), Florida Statutes, allows taxing authorities to "opt-out" of providing the Live Local Act Property Tax Exemption to units in multifamily projects that are used to house natural persons or families whose annual household income is between 80% and 120% percent of the median annual adjusted gross income for households within the metropolitan statistical area ("MSA") or, if not within a MSA, within the county in which the person or family resides (the "80 to 120 Tax Exemption"); and

WHEREAS, pursuant to Section 196.1978(3)(o), Florida Statutes if the taxing authority finds that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to Section 420.6075, Florida Statutes ("Shimberg Annual Report"), that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."; and

WHEREAS, the Alachua County Board of County Commissioners ("Board") has reviewed the most recently published Shimberg Annual Report, which is incorporated herein by this reference, and based upon the Shimberg Annual Report, the Board hereby finds that there is surplus of affordable and available units located in Alachua County for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

WHEREAS, the Board hereby finds that Alachua County is a taxing authority that is eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows Alachua County to not exempt properties that would otherwise qualify for the 80 to 120 Tax Exemption; and

WHEREAS, at a public meeting, the Alachua County Affordable Housing Committee considered and voted in favor of recommending the Board "opt-out" of the 80 to 120 Tax Exemption; and

WHEREAS, the Board held a public hearing and advised this Resolution pursuant to the requirements of Section 50.011(1), Florida Statutes, prior to adoption of this Resolution.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The above recitals and findings are true and correct and are incorporated herein by this reference.

SECTION 2. Pursuant to Section 196.1978(3)(o), Florida Statutes, Alachua County hereby elects not to exempt the properties located in Alachua County, Florida that are eligible for tax exemption by way of housing persons or families whose annual household income is greater than 80% but no more than 120% median annual adjusted gross income, as otherwise allowed in Section 196.1978(3)(d)1.a., Florida Statutes, and hereby requests that the Alachua County Property Appraiser not grant any such exemptions.

SECTION 3. This Resolution, and the election made as a result, applies to the ad valorem property tax levies imposed by the Board within the unincorporated and incorporated portions of Alachua County, Florida.

SECTION 4. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.

SECTION 5. This Resolution shall become effective on January 1, 2025, and the election made as a result begins with the 2025 tax roll. This Resolution shall expire on January 1, 2027 ("expiration date"), and it may be renewed by the Board prior to the expiration date pursuant to Section 196.1978, Florida Statutes, as may be amended.

SECTION 6. The County Manager or designee is directed to provide a copy of this Resolution to the Alachua County Property Appraiser prior to January 1, 2025.

DULY ADOPTED in regular session, this 10th day of December, 2024.

**BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA**

By: Charles S. Chittat
_____, Chair
Board of County Commissioners

ATTEST:

Jess Irby
J.K. "Jess" Irby, Esq.
Clerk of Court

APPROVED AS TO FORM

DocuSigned by:
Robert C Swain
274E045D4F99416
Alachua County Attorney