

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.

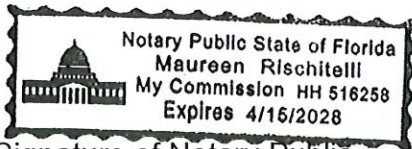
Signature Ethan Long Data Analyst Coordinator

Date Nov 6th, 2024

Business Impact Estimate published with the advertisement and attached.

THIS SECTION AND BELOW PREPARED BY NOTARY

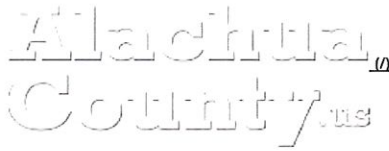
Sworn and Subscribed before me this 6th day of November 2024, by Ethan Long who is personally known to me or who has produced ___ as identification.



Signature of Notary Public

Notary Public Seal

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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

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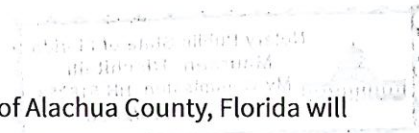
Jack Durrance, Room 209, 12 SE 1st St, Gainesville, FL 32601, USA [map](#) [directions](#)

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-Advertisments.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

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Contact Us

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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.

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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 \(/Depts/Communications/Pages/PublicRecordsRequest.aspx\)](#) 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.

As part of an ongoing accessibility initiative we are using the Siteimprove Intelligence Platform™ to help identify and prioritize accessibility issues on our website.

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)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 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

