

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 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 \_\_\_ 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

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Alachua County Attorney