RESOLUTION 2027-01

A RESOLUTION BY THE CHILDREN'S TRUST OF ALACHUA COUNTY; 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 A N 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% 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, for each of the previous 3 years, 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 Children's Trust of Alachua County ("CTAC") has reviewed the Shimberg Annual Reports for 2023, 2024 and 2025, which are incorporated herein by this reference, and based upon the Shimberg Annual Reports, the CTAC hereby finds that the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households for the category entitled "0-120 percent AMI" and has been a surplus for each of the 3 previous years; and

WHEREAS, the CTAC hereby finds that it is a taxing authority that is eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows the CTAC 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 Alachua County Board of County Commissioners "opt-out" of the 80 to 120 Tax Exemption; and

WHEREAS, the CTAC held a public hearing and advertised 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 CHILDREN'S TRUST OF ALACHUA COUNTY, 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, the CTAC 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 Alachua County, Florida in all the unincorporated and incorporated areas of the County.

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, 2027, and the election made as a result begins with the 2027 tax roll. This Resolution shall expire on January 1, 2029 ("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 Executive Director or designee is directed to provide a copy of this Resolution to the Alachua County Property Appraiser prior to January 1, 2027.

DULY ADOPTED in regular session, this 9th day of November 2026.

CHILDREN'S TRUST OF ALACHUA COUNTY

By: _____
Mary Chance, Chair

ATTEST:

_____
Lee Pinkoson, Treasurer

APPROVED AS TO FORM

_____
Children's Trust of Alachua County Attorney