



STAFF REPORT

CITY OF GREEN COVE SPRINGS, FLORIDA

TO: City Council **MEETING DATE:** November 18, 2025

FROM: Lisa Walsh, AICP, Development Services Director

SUBJECT: Resolution: R-30-2025 electing to opt of the property tax exemption for moderate income properties pursuant to implementing the requirements set forth in Senate Bill 328 and House Bill 7073 Live Local Amendment Act relating to Affordable Housing Regulations *Lisa Walsh*

BACKGROUND

On March 29, 2023, Governor Ron Desantis signed Senate Bill 102 into law, also known as the "Live Local Act" ("LLA"). This bill took effect on July 1, 2023, and precludes local governments' ability to apply their use, height, and density restrictions and hearing processes to certain multi-family and mixed-use affordable housing developments. Importantly, LLA does not preempt other applicable local laws and regulations.

On May 20, 2024, the Governor signed into law Senate Bill 328 "Live Local Amendment Act" codified at Chapter 2023-17, Laws of Florida, which intended to amend the original Live Local Act and to streamline and incentivize affordable housing developments within the State of Florida (the "Revised Act").

House Bill (HB) 7073, was also approved during the 2024 Legislative Session, which provides taxing authorities the ability to opt-out from providing the 80-120% Area Median Income (AMI) property tax exemption to developments within the jurisdiction that would otherwise qualify as a Live Local project.

The 2024 Bill states, "the taxing authority must be in a County in which the number of affordable and available units for households at or below 120% AMI is greater than the number of affordable and available units for households at the income level as determined by the most recent Shimberg Center for Housing Studies Annual Report". The 2024 Shimberg Report shows Green Cove Springs within the Jacksonville MSA (Metropolitan Statistical Area) with a surplus of 8,210 rental housing units, thereby making the City of Green Cove Springs eligible to opt out of the 75% tax exemption for moderate income housing rental units (80-120% AMI). A new Shimberg Report will be provided in December 2025, and based on past data, there is a reasonable assumption that the City will have sufficient affordable housing and can opt-out pursuant to House Bill 7073. In order to opt-out, the city must pass a resolution prior to the end of each year. In 2024, the City Council passed Resolution R-30-2024 opting out through December 31, 2025. The attached resolution is an extension of that option and will be effective through December 31, 2026.

STAFF RECOMMENDATION

Staff recommends approval of Resolution # R-30-2025 based on the finding that the City is located within the Jacksonville MSA, and that, based, on the Shimberg Annual Report the number of available of affordable and available units in the MSA is greater than the number of renter households in the MSA for the category entitled “0-120 percent AMI.”

Recommended Motion:

Motion to recommend approval of Resolution # R-30-2025 for the City to opt-out of the “Live Local Missing Middle” Tax Exemption pursuant to Section 196.1978(3)(o).