

# **RESOLUTION NO 2025-042**

## **CITY OF LAKE CITY, FLORIDA**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT PROPERTY UNDER SECTION 196.1978(3)(d)1.a, FLORIDA STATUTES, COMMONLY KNOWN AS THE “LIVE LOCAL ACT PROPERTY TAX EXEMPTION”; PROVIDING FINDINGS OF FACT IN SUPPORT THEREOF; PROVIDING DIRECTION TO THE CITY CLERK; REPEALING ALL PRIOR RESOLUTIONS IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 196.1978(3), Florida Statutes (the “Live Local Act Property Tax Exemption”) requires the Columbia County Property Appraiser to exempt certain rental properties from ad valorem taxes if such properties meet the criteria of the Live 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 greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the county in which the person or family resides (the “80 to 120 Tax Exemption”), if the taxing authority finds that the latest Shimberg Center for Housing Studies Annual Report prepared pursuant to Section 420.6075, Florida Statutes (“Shimberg Annual Report”) identifies that the number of affordable and available units in such region is greater than the number of rental households in such region for natural persons or families who meet the income criteria for the 80 to 120 Tax Exemption; and

**WHEREAS**, the City Council of the City of Lake City (the “City Council”) hereby finds the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Northeast Nonmetropolitan Area (plus Gilchrist and Levy), in which the City of Lake City is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

**WHEREAS**, the City Council finds the City of Lake City (“City”) is a taxing authority eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows the City to not exempt properties that would otherwise qualify for the 80 to 120 Tax Exemption; and

**WHEREAS**, not exempting from ad valorem taxation those properties eligible for the 80 to 120 Tax Exemption in Section 196.1978(3)(d)1.a., Florida Statutes, pursuant to the authority in Section 196.1978(3)(o), Florida Statutes, is in the public or community interest and for public welfare; now, therefore,

**BE IT RESOLVED** by the City Council of the City of Lake City:

1. The City Council hereby finds the City is within the Northeast Nonmetropolitan Area (plus Gilchrist and Levy), and based on the Shimberg Annual Report, the number of affordable and available units in said region is greater than the number of renter households in such region for the category entitled "0-120 percent AMI".
2. Pursuant to Section 196.1978(3)(o), Florida Statutes, the City hereby elects not to exempt from ad valorem taxation those properties eligible for the 80 to 120 Tax Exemption in Section 196.1978(3)(d)1.a., Florida Statutes, pursuant to the authority in Section 196.1978(3)(o), Florida Statutes, and hereby requests the Columbia County Property Appraiser not grant any such exemptions.
3. Not exempting from ad valorem taxation those properties eligible for the 80 to 120 Tax Exemption in Section 196.1978(3)(d)1.a., Florida Statutes, pursuant to the authority in Section 196.1978(3)(o), Florida Statutes, is in the public or community interest and for public welfare; and
4. This Resolution applies to all ad valorem property tax levies imposed by the City only.
5. This Resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. The city clerk shall provide a copy of this Resolution to the Columbia County Property Appraiser prior to January 1, 2026.
6. This Resolution shall take effect on January 1, 2026, and shall expire on January 1, 2027. This Resolution may be renewed prior to its expiration date in accordance with Florida law.
7. If any provision of this Resolution or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared severable.
8. All prior resolutions of the City Council of the City of Lake City in conflict with this

resolution are hereby repealed to the extent of such conflict; and

**APPROVED AND ADOPTED**, by an affirmative vote of a majority of a quorum present of the City Council of the City of Lake City, Florida, at a regular meeting, this \_\_\_\_ day of April, 2025.

BY THE MAYOR OF THE CITY OF LAKE CITY,  
FLORIDA

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Noah E. Walker, Mayor

ATTEST, BY THE CLERK OF THE CITY COUNCIL  
OF THE CITY OF LAKE CITY, FLORIDA:

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Audrey E. Sikes, City Clerk

APPROVED AS TO FORM AND LEGALITY:

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Clay Martin, City Attorney