

RESOLUTION NO. 2024-81

A RESOLUTION OF CITY OF DELTONA, FLORIDA, MAKING A CONTINGENT FINDING PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, BASED ON THE 2024 SHIMBERG CENTER FOR HOUSING STUDIES ANNUAL REPORT; ELECTING TO NOT EXEMPT CERTAIN PROPERTY FROM AD VALOREM TAXATION UNDER THE LIVE LOCAL ACT SUBJECT TO THAT FINDING, AS ALLOWED UNDER SECTION 196.1978(3)(o)(2024), FLORIDA STATUTES, PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Section 196.1978(3), Florida Statutes, contains the “Live Local Act Property Tax Exemption,” which requires the property appraiser to exempt rental properties from ad valorem taxation if the properties meet certain requirements under the Live Local Act; and

WHEREAS, the Florida Legislature passed HB 1703 amending Section 196.1978, Florida Statutes during the 2024 legislative session; and

WHEREAS, on May 7, 2024, Governor Ron DeSantis signed HB 7073, which became 2024-158, Laws of Florida; and

WHEREAS, Section 16 of Chapter 2024-158, Laws of Florida, which is codified as Section 196.1978(3)(o), Florida Statutes, authorizes a taxing authority, upon adoption of a resolution by a two-thirds vote of its governing body, to elect not to exempt property from ad valorem taxation under section 196.1978(3)(d)1.a., Florida Statutes, provided specific findings are made by the taxing authority and certain conditions are met; and

WHEREAS, Section 196.1978(3)(o) requires a taxing authority to make a finding in the resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to Section 420.6075, Florida Statutes, identifies that a county within the taxing authority’s jurisdiction is part of a metropolitan statistical area or region where the number of affordable and available units exceeds the number of renter households in the category entitled “0-120 percent AMI;” and

WHEREAS, the 2024 Shimberg Center for Housing Studies Annual Report (Report) is expected to be published December 2024 and will provide the data necessary for the City Commission of the City of Deltona to determine whether the statutory conditions are met for electing not to exempt property from ad valorem taxation under section 196.1978(3)(d)1.a., Florida Statutes; and

WHEREAS, the City of Deltona is within the Deltona-Daytona Beach-Ormond Beach, FL Metropolitan Statistical Area (MSA) & Palm Coast, FL MSA; and

WHEREAS, the City Commission of the City of Deltona hereby finds that the City is a taxing authority that is eligible to adopt a resolution to not exempt properties that would otherwise be eligible for the Live Local Property Tax Exemption with a super majority vote; and

WHEREAS, public notice has been provided in accordance with applicable law; and

WHEREAS, the City intends to adopt this resolution to meet the statutory deadline while expressly making the required finding contingent upon confirmation from the Report.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA:

Section 1. Recitals Adopted. That each of the above recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Contingent Finding. The City Commission hereby makes a contingent finding, pursuant to Section 196.1978(3)(o), Florida Statutes, that the Report will confirm that Deltona-Daytona Beach-Ormond Beach, FL MSA, which includes Volusia County and the City of Deltona, has a surplus of affordable and available units for households in the "0-120 percent AMI" category relative to the number of renter households in the same category. This finding is expressly contingent upon the data contained in the Report. If the Report does not confirm the required surplus, this finding shall be voided, and this Resolution shall take no effect and be null and void.

Section 3. Election to Opt Out of the Live Local Property Tax Exemption. Subject to the contingent finding described in Section 2, the City elects not to exempt

properties eligible for the 80 to 120 Tax Exemption under Section 196.1978(3)(d)1.a., Florida Statutes, and directs the Volusia County Property Appraiser not to grant such exemptions for the 2025 tax roll or for any subsequent tax year during which this Resolution remains in effect, unless such exemption was granted prior to the adoption of this Resolution.

Section 4. Previous Exemptions Not Affected. This Resolution does not impact a property owner of a multifamily project who was granted an exemption pursuant to Section 196.1978(3)(d)1a., Florida Statutes, prior to the adoption of this Resolution. Such property owner may continue to receive the exemption for each subsequent consecutive year that the property owner applies for and is granted the exemption.

Section 5. Applicability. This Resolution applies to the ad valorem property tax levies imposed by the City only.

Section 6. Public Notice and Delivery to Property Appraiser. This Resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. A copy of the adopted Resolution shall be provided to the Volusia County Property Appraiser prior to January 1, 2025.

Section 7. Conflicts. All Resolution or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Section 8. Severability. In the event any portion of this Resolution is determined to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portion or sections of the Resolution which shall remain in full force and effect.

Section 9. Effective Date. This Resolution shall take effect on January 1, 2025, and shall expire on January 1, 2027. This Resolution may be renewed prior to its expiration date in accordance with Florida law.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF
DELTONA, FLORIDA, THIS _____ DAY OF _____, 2024.**

BY: _____
Santiago Avila, Jr., MAYOR

ATTEST:

Joyce Raftery, CMC, MMC, CITY CLERK

Approved as to form and legality
for use and reliance of the City of
Deltona, Florida

Gemma Torcivia, CITY ATTORNEY

Name	Yes	No
Avila-Vazquez		
Colwell		
Heriot		
Howington		
Lulli		
Santiago		
Avila		