**RESOLUTION N0. 2025/2026 - ____**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT CERTAIN PROPERTY UNDER SECTION 196.1978(3)(d)1.a., FLORIDA STATUTES, AND REQUESTING THE CLAY COUNTY PROPERTY APPRAISER NOT GRANT SUCH EXEMPTION; PROVIDING AN EFFECTIVE DATE AND FOR RENEWAL; PROVIDING DIRECTION TO THE COUNTY ATTORNEY.**

## RECITALS

**WHEREAS**, Section 196.1978(3), Florida Statutes, the "Live Local Act Property Tax Exemption", requires a county's property appraiser to exempt certain rental property from ad valorem taxes if such properties meet the criteria of the Live Local Act Property Tax Exemption; and

**WHEREAS**, section 196.1978(3)(d)1.a., Florida Statutes, provides an ad valorem tax exemption for qualified properties used to provide affordable housing to house 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 ("AMI") for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides (the "80 to 120 Tax Exemption"); and

**WHEREAS**, a taxing authority is authorized to opt-out of providing the 80 to 120 Tax Exemption if certain conditions are met; and

**WHEREAS**, section 196.1978(3)(o), Florida Statutes, allows the taxing authority to opt-out of providing the 80 to 120 Tax Exemption if it finds that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to section 420.6075, Florida Statutes ("Shimberg Annual Report"), identifies that the county is within a metropolitan statically 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 Clay County Board of County Commissioners ("Board") hereby finds that the latest Shimberg Annual Report (2024) identifies a surplus of available and affordable rental units in the Jacksonville metropolitan statistical area, in which Clay County is located, at the 0-120 percent AMI category; and

**WHEREAS**, the Board hereby finds that Clay County is a taxing authority that is eligible for the election provided in Section 196.1978(3)(o), Florida Statutes, which allows Clay County to opt-out and not exempt properties that would otherwise qualify for the 80 to 120 Tax Exemption.

**NOW THEREFORE, BE IT RESOLVED BY THE CLAY COUNTY BOARD OF COUNTY COMMISSIONERS THAT:**

**Section 1.** The above Recitals are hereby incorporated into the body of this Resolution, and are adopted as findings of fact.

**Section 2.** The Board hereby finds and determines that based on the most recently published Shimberg Annual Report, Clay County is within a metropolitan statistical area where the number of affordable and available units is greater than the number of renter households for the 0-120 percent AMI category.

**Section 3**. Pursuant to authority granted in section 196.1978(3)(o), Florida Statutes, Clay County elects to not exempt properties otherwise eligible for the 80 to 120 Tax Exemption allowed under section 196.1978(3)(d)1.a., Florida Statutes, and hereby requests the Clay County Property Appraiser not grant any such exemptions consistent with this Resolution.

**Section 4**. This Resolution and the election made herein applies only to the ad valorem property tax levies imposed within Clay County by the Board.

**Section 5.** 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 pursuant to section 196.1978(3)(o), Florida Statutes.

**Section 6.** Upon adoption of this Resolution, the County Attorney is hereby directed to cause a certified copy of this Resolution to be delivered to the Clay County Property Appraiser and the Clay County Tax Collector.

**DULY ADOPTED** by the Board of County Commissioners of Clay County, Florida, this 28th day of October, 2025.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

By: _____
Betsy Condon
Its Chairman

ATTEST:

_____
Tara S. Green
Clay County Clerk of Court and Comptroller
Ex Officio Clerk to the Board