

RESOLUTION NO. 848-25

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF ZEPHYRHILLS, FLORIDA, PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT PROEPRTY UNDER SECTION 196.1978(3)(d)1.a., FLORIDA STATUTES, COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY TAX EXEMPTION."

WHEREAS, Section 196.1978(3), Florida Statutes (the "Live Local Act Property Tax Exemption") requires the Pasco County Property Appraiser to exempt certain rental 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 percent 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"), 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 the MSA or region is greater than the number of renter households in the MSA or 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 Zephyrhills hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Tampa-St. Petersburg- Clearwater MSA, in which the City of Zephyrhills is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

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

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Zephyrhills, Florida, as follows:

Section 1. The City of Zephyrhills hereby elects not to exempt 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 that the Pasco County Property Appraiser not grant any such exemptions.

Section 2. This resolution applies to all ad valorem property tax levies imposed by the City of Zephyrhills.

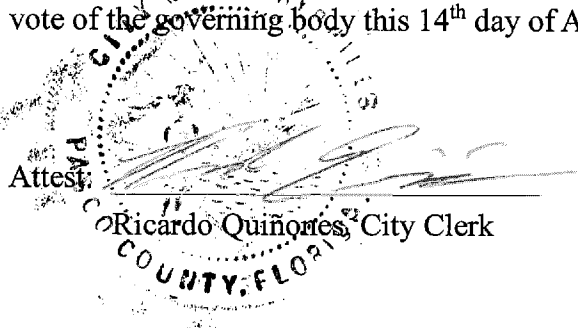
Section 3. This resolution shall take effect on January 1, 2026, and shall expire on January 1, 2027. This resolution may be renewed prior to January 1, 2027, pursuant to Section 196.1978(3)(o), Florida Statutes.

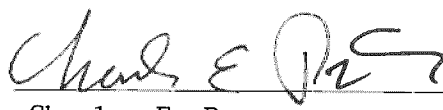
Section 4. This resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. A copy of this resolution shall be provided to the Pasco County Property Appraiser prior to January 1, 2026.

Section 5. The adoption of this resolution shall not constitute an admission that the Live Local Property Tax Exemption is constitutional or consistent with Section 196.012(7), Florida Statutes, and shall not constitute an admission that the Shimberg Annual Report is the best method of determining the current inventory of "affordable and available" housing in the City of Zephyrhills. If the City of Zephyrhills ceases to qualify for the election in Section 196.1978(3)(o), Florida Statutes in future years, or if this resolution is determined to be invalid or unenforceable by the Pasco County Property Appraiser or a court of competent jurisdiction, nothing in this resolution shall be deemed a waiver of the City of Zephyrhills's right to challenge the Live Local Act Property Tax Exemption.

DONE AND RESOLVED in regular session with a quorum present and by a two-thirds vote of the governing body this 14th day of April 2025.

Attest:


Ricardo Quiñones, City Clerk



Charles E. Proctor

Council President

The foregoing Resolution No: 848-25 was approved by me this 14th day of April 2025.



Melonie Bahr Monson, Mayor

Approved as to legal form and content for the reliance
of the City of Zephyrhills only:



Matthew E. Maggard, Esq.

City Attorney