

# Jacksonville Enacts Affordable Housing Tax Exemption Pursuant to Live Local Act

Article By:

Hollie A. Croft

Deidre Fragapane

---

Florida's Live Local Act, passed and signed into law earlier this year, enacted Florida Statute 196.1979, which enables local governments to pass an ordinance permitting an ad valorem tax exemption for affordable housing. The City of Jacksonville has passed Ordinance 2023-349-E, pursuant to the Live Local Act, in order to implement an affordable housing property tax exemption. **To be entitled to the exemption:**

- **Income:** The property must be used to house natural persons or families whose annual income:
  - Is greater than 30% but not more than 60% of the median annual adjusted gross income for households within Duval County; or
  - Does not exceed 30% of the median annual adjusted gross income for households within Duval County.
- **Project Size:** The property must be within a multifamily project containing 50 or more residential units, where at least 20% of the project is used to provide affordable housing that meets the requirements of Section 196.1979, Fla. Stat.
- **Rent:** The property must be rented for an amount no greater than the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the Florida Housing Finance Corporation **OR** 90% of the fair market value rent as determined by a rental market study meeting the requirements of Section 780.604(g), whichever is less.
- **No Violations:** The property cannot have been cited for code violations on 3 or more occasions in the 24 months before the submission of the tax exemption application, the property cannot have been cited for code violations that have not been remedied before submission of a tax exemption application, and the property cannot have any unpaid fines or charges relating to the cited code violations.

**If the property meets the above standards, then the qualified property may receive an exemption of:**

- If less than 100% of the units are affordable, then 75% of the assessed value of each affordable unit.

- If 100% of the units are affordable, then 100% of the assessed value of the affordable units.

Copyright ©2025 Nelson Mullins Riley & Scarborough LLP

---

National Law Review, Volume XIII, Number 237

Source URL: <https://natlawreview.com/article/jacksonville-enacts-affordable-housing-tax-exemption-pursuant-to-live-local-act>