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# Florida's Affordable Housing Landscape: Legislative Updates and Policy Changes

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On Mar. 8, the Florida legislature unanimously passed CB/HB 7073 which made significant changes to both the Missing Middle Property Tax Exemption and created a new Affordable Housing Missing Middle Exemption. The Affordable Housing Missing Middle Exemption, similar to the Missing Middle Property Exemption, applies to newly constructed projects which have more than 70 units which are occupied by natural persons or families who make no more than 80% of area median income, and which property is subject to a 99-year land use restriction agreement with Florida Housing Financing Corporation. Unlike the Missing Middle Property Tax Exemption, the county's tax authority cannot opt out of the Affordable Housing Missing Middle Exemption. A detailed summary of the legislation with respect to these two provisions will follow.

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