RESOLUTION NO. 2026 - _____

A RESOLUTION SETTING A PUBLIC HEARING BEFORE THE CITY COUNCIL OF THE CITY OF TAMPA TO CONSIDER WHETHER TO "OPT-OUT" OF THE PROPERTY TAX EXEMPTION FOR CERTAIN MULTIFAMILY PROJECTS THAT PROVIDE AFFORDABLE HOUSING IN THE 80% - 120% RANGE OF THE MEDIAN ANNUAL ADJUSTED GROSS INCOME, WHICH PROPERTIES WOULD OTHERWISE BE ELIGIBLE FOR AN EXEMPTION FROM AD VALOREM TAXATION PURSUANT TO SECTION 196.1978(3)(d)1.a., FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 196.1978, Florida Statutes, establishes the statutory framework for exemptions from ad valorem taxation for certain property used to provide affordable housing to eligible persons and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in Section 420.0004, Florida Statutes; and,

WHEREAS, Subsection 196.1978(3)(d)1.a, Florida Statutes, requires property appraisers, including the Hillsborough County Property Appraiser, to exempt from ad valorem taxation seventy-five percent (75%) of the assessed value of the units in multifamily projects that meet the statutory requirements and are used to house natural persons or families whose annual household income is greater than eighty percent (80%) but not more than one-hundred-twenty percent (120%) of the median annual adjusted gross income for households within the metropolitan statistical area ("**80% - 120% AMI Tax Exemption**"); and

WHEREAS, beginning with the 2025 tax roll, Section 196.1978(3)(o), Florida Statutes, authorizes taxing authorities, including the City of Tampa, to "opt-out" from providing the 80% - 120% AMI Tax Exemption; and

WHEREAS, the City of Tampa, pursuant to the authority in Resolution No. 2024-883 adopted on September 19, 2024, elected to "opt-out" from providing the 80% - 120% AMI Tax Exemption for the 2025 tax roll; and

WHEREAS, House Bill 1389, effective July 1, 2026, requires any taxing authority electing to "opt-out" from providing the 80% - 120% AMI Tax Exemption to make a finding, <u>for each of the previous 3 years,</u> that the number of affordable and available units in the applicable metropolitan statistical area or region ("MSA") is greater than the number of renter households in the MSA for the category entitled "0-120 % AMI"; and

WHEREAS, the 2023 annual housing report published by the Shimberg Center for Housing Studies pursuant to Section 420.6075, Florida Statutes, establishes that the number of affordable housing and available units for the Tampa-St. Petersburg-Clearwater MSA is greater than the number of renter households for the category entitled "0-120% AMI" (specifically, there are 3,994 affordable/available units minus renter households); and

WHEREAS, the 2024 annual housing report published by the Shimberg Center for Housing Studies pursuant to Section 420.6075, Florida Statutes, establishes that the number of affordable housing and available units for the Tampa-St. Petersburg-Clearwater MSA is greater than the number of renter households for the category entitled "0-120% AMI" (specifically, there are 4,873 affordable/available units minus renter households); and

WHEREAS, the 2025 annual housing report published by the Shimberg Center for Housing Studies pursuant to Section 420.6075, Florida Statutes, establishes that the number of affordable housing and available units for the Tampa-St. Petersburg-Clearwater MSA is greater than the number of renter households for the category entitled "0-120% AMI" (specifically, there are 6,538 affordable/available units minus renter households); and

WHEREAS, the City Council of the City of Tampa must consider whether to opt-out of the 80% –120% AMI Tax Exemption at a duly noticed public hearing, in order to determine whether exercising this authority under Section 196.1978(3)(o), Florida Statutes, is in the best interest of the City and its residents.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL
OF THE CITY OF TAMPA, FLORIDA:

Section 1. That a public hearing shall be held by the City Council of the City of Tampa, Florida, on **Thursday, November 19, 2026, at 1:30 p.m.,** or as soon thereafter as the matters can be heard, in Council Chambers, Third Floor, Old City Hall, 315 East Kennedy Boulevard, in the City of Tampa, Florida, to consider the adoption of a resolution electing to "opt-out" from the 80% - 120% AMI Tax Exemption under Section 196.1978(3)(o), Florida Statutes.

Section 2. That the City Clerk is authorized and directed to cause notice of the public hearing, a copy of which is attached hereto, to be published in accordance with Section 50.011, Florida Statutes, not less than 10 days before the hearing date. A copy of the proposed resolution electing to "opt-out" from the 80% - 120% AMI Tax Exemption and the 2023,

2024 and 2025 annual reports published by the Shimberg Center for Housing Studies shall be made available for public inspection in the Office of the City Clerk during regular business hours.

Section 3. That the proper officers of the City of Tampa are hereby authorized and empowered to do all things necessary and proper to carry out and make effective the provisions of this Resolution.

Section 4. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA, ON _____.

ATTEST:

_____	_____
CITY CLERK/DEPUTY CITY CLERK	CHAIR/CHAIR PRO TEM TAMPA CITY COUNCIL

APPROVED AS TO FORM:

E/S Justin Vaske

Senior Assistant City Attorney

NOTICE OF PUBLIC HEARING
CITY COUNCIL, CITY OF TAMPA, FLORIDA

PUBLIC NOTICE is hereby given that on November 19, 2026, at 1:30 p.m., or as soon thereafter as may be heard, the City Council of the City of Tampa, Florida, will hold a public hearing in City Council Chambers, Third Floor, Old City Hall, 315 E. Kennedy Blvd., Tampa, Florida 33602, to consider the following proposed Resolution:

A RESOLUTION ADOPTED BY THE CITY OF TAMPA PURSUANT TO SUBSECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO "OPT-OUT" OF THE PROPERTY TAX EXEMPTION FOR CERTAIN MULTIFAMILY PROJECTS THAT PROVIDE AFFORDABLE HOUSING IN THE 80% - 120% RANGE OF MEDIAN ANNUAL ADJUSTED GROSS INCOME, WHICH PROPERTIES WOULD OTHERWISE BE ELIGIBLE FOR AN EXEMPTION FROM AD VALOREM TAXATION PURSUANT TO SUBSECTION 196.1978(3)(D)1.a, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

Information concerning this matter and a copy of the proposed resolution will be on file and available for inspection by the public in the offices of the City Clerk, 315 East Kennedy Boulevard, 3rd Floor, Tampa, Florida 33602, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, except holidays.

Interested members of the public can attend the public hearing in person in City Council chambers in Old City Hall or virtually participate in this public meeting by using what is referred to by the State of Florida statutes and rules as "Communications media technology" ("CMT").

TO PARTICIPATE REMOTELY IN PUBLIC HEARINGS USING CMT, *PRE-REGISTRATION IS REQUIRED*
Comments specific to a public hearing will be heard when it appears on the agenda.
Instructions for participating in quasi-judicial and legislative public hearings are available at:
https://www.tampa.gov/document/instructions-participate-virtual-public-hearing-34621

Please note: In order to participate in quasi-judicial matters remotely via CMT, **cell phones and smartphones are not compatible as they will not allow you to share your camera when connected.** You must have access to a communications media device such as a tablet or a computer equipped with a camera and microphone that will enable you to be seen (video) and heard (audio) by the City Council and all other participants.

Persons requiring help in accessing these means of public participation should call 813-274-8397 for assistance.

In accordance with Section 286.0105, Florida Statutes, any person who decides to appeal any

decision of the Tampa City Council with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose, may need to hire a court reporter to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing a reasonable accommodation to participate in this public hearing or meeting should contact the City of Tampa's ADA Coordinator at least forty-eight (48) hours prior to the date of the meeting. The ADA Coordinator may be contacted via phone at (813) 274-3964, email at TampaADA@tampagov.net or by submitting an ADA – Accommodations Request form online at https://tampa.gov/ADARequest.