

RESOLUTION NO. 24-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINELLAS PARK, PINELLAS COUNTY, FLORIDA, PURSUANT TO SECTION 196.1978(3)(O), FLORIDA STATUTES, ELECTING TO NOT EXEMPT PROPERTY UNDER SECTION 196.1978(3)(D)1.A., FLORIDA STATUTES, COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY TAX EXEMPTION"; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 196.1978(3)(o), Florida Statutes (the "Live Local Act Property Tax Exemption") requires the Pinellas County Property Appraiser to exempt certain rental properties from ad valorem taxes if such properties meet the criteria of the Live Local Act Property Tax Exemption; and

WHEREAS, beginning with the 2025 tax roll, Section 196.1978(3)(o), Florida Statutes, allows taxing authorities, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, 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 Pinellas Park hereby finds that the most recently published Shimberg Center for Housing Studies Annual Report , prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within the metropolitan statistical 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." An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2 by the taxing authority making the election; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PINELLAS PARK, PINELLAS COUNTY, FLORIDA, AS FOLLOWS:

SECTION ONE: The City of Pinellas Park 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 Pinellas County Property Appraiser not grant any such exemptions.

SECTION TWO: This resolution applies to all ad valorem property tax levies imposed by the City of Pinellas Park.

SECTION THREE: This resolution will take effect on January 1, 2025, and will expire on January 1, 2027. This resolution may be renewed prior to January 1, 2027, pursuant to Section 196.1973(3)(o), Florida Statutes.

SECTION FOUR: This resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. A copy of this resolution will be provided to the Pinellas County Property Appraiser prior to January 1, 2025.

SECTION FIVE: The adoption of this resolution does not constitute an admission or acquiescence by the City of Pinellas Park that the Live Local Property Tax Exemption is constitutional or consistent with Section 196.012(7), Florida Statutes, and does 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 Pinellas Park. If the City of Pinellas Park 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 Pinellas County Property Appraiser or a court of competent jurisdiction, nothing in this resolution will be deemed a waiver of the City of Pinellas Park's right to challenge the Live Local Act Property Tax Exemption.

PUBLISHED THE _____ DAY OF _____, 2024.

FIRST READING THE _____ DAY OF _____, 2024.

PUBLIC HEARING THE _____ DAY OF _____, 2024.

ADOPTED THIS _____ DAY OF _____, 2024.

AYES:

NAYES:

ABSENT:

ABSTAIN:

APPROVED THIS _____ DAY OF _____, 2024.

Sandra L. Bradbury
MAYOR

ATTEST:

Jennifer R. Carfagno, MMC
CITY CLERK



CITY HALL - P.O.Box 1100
PINELLAS PARK, FL 33780-1100

Please Respond To:

James W. Denhardt
City Attorney
Law Offices of James W. Denhardt
2700 First Avenue North
St. Petersburg, Florida 33713
(727) 327-3400 - Telephone
(727) 323-0888 - Facsimile

November 19, 2024

Mr. Derek Reeves
Long Range Planning Manager
City of Pinellas Park
P. O. Box 1100
Pinellas Park, Florida 33780-1100

RE: City Document #24-296
Resolution - Live Local Tax Exemption of Florida Statute 169.1978

Dear Mr. Reeves:

We have received and reviewed the proposed resolution pertaining to opting out of the Live Local Tax Exemption, and have reviewed the resolution in conjunction with the "Florida Live Local Act." I offer the following comments and suggestions:

1. The cited portion of the Florida Statute is 196.1978(3)(o). In the top line of the first Whereas paragraph, the part in parenthesis at the end needs to be "(o)" rather than "(0)."
2. The statute requires that taxing authority must make a finding in the resolution

. . . that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical 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."

An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

This finding is somewhat contained in the Whereas paragraph at the top of page 2 of the resolution. However, even though it might overlap and be somewhat duplicitous, I would recommend that a new Whereas paragraph be inserted as a second Whereas paragraph on page 2 that states,

WHEREAS, City Council of the City of Pinellas Park hereby finds that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical 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."

An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

3. I note that in Section Three of the resolution, it is provided that the resolution takes effect on January 1, 2025 and will expire on January 1, 2026, which is a period of one year. The statute states that the resolution "must take effect on the January 1 immediately succeeding adoption and shall expire on the 2nd January 1 after the January 1 in which the ordinance or resolution takes effect." Pursuant to the statute, the second January 1 after the January 1 upon which the resolution becomes effective would be January 1, 2027, which would be a period of two years for the effectiveness of the resolution, not a period of one year as stated in the resolution. For that reason, I would suggest that Section Three of the resolution be changed to state, "This resolution will take effect on January 1, 2025, and will expire on January 1, 2027. This resolution may be renewed prior to January 1, 2027, pursuant to Section 196.1973(3)(o), Florida Statutes."
4. In addition, in the second line of Section Five, I would suggest that the wording be changed to "constitute an admission or acquiescence by the City of Pinellas Park"

I would also note, as stated in the statute and as stated in the resolution, that pursuant to the current statute, the resolution can be renewed prior to its expiration. This matter should be calendared by the City for the fall of 2026, to determine if the City wishes to extend the resolution for another two-year period (assuming the statute stays the same).

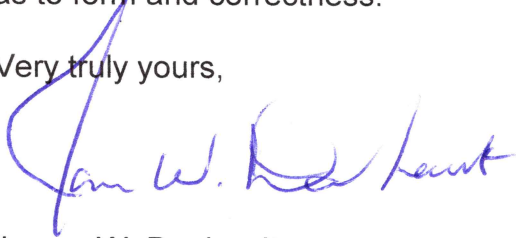
Mr. Derek Reeves
November 19, 2024
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Please note that unlike most resolutions, this resolution needs to be advertised pursuant to Florida Statute 50.011(1) prior to its adoption.

Also, please note that pursuant to the statute, in order for this resolution to pass, it must be approved and enacted by a two-thirds vote of the governing body.

With consideration of the above comments, we would approve of the proposed resolution, as to form and correctness.

Very truly yours,



James W. Denhardt
City Attorney

cc: Bart Diebold, City Manager
Jennifer Carfagno, MMC, City Clerk
Dan Hubbard, Asst. City Manager
Nick Colonna, Community Development Administrator
Aaron Petersen, Asst. Community Development Administrator
Erica Lindquist, Planning & Development Services Director

JWD/dh

24-296.20241118.LDR.Live Local Tax Exemption.wpd