

RESOLUTION NO. 2024-22

A RESOLUTION OF THE TOWN OF PONCE INLET, FLORIDA, DECLARING A CONTINGENT DETERMINATION PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, BASED ON THE 2024 SHIMBERG CENTER FOR HOUSING STUDIES ANNUAL REPORT; ELECTING NOT TO GRANT AD VALOREM TAX EXEMPTIONS TO CERTAIN PROPERTIES UNDER THE LIVE LOCAL ACT, SUBJECT TO SAID DETERMINATION; PROVIDING FOR THE PRESERVATION OF EXISTING EXEMPTIONS; ESTABLISHING A CONTINGENT EFFECTIVE DATE; AND PROVIDING FOR SEVERABILITY AND EXPIRATION.

WHEREAS, Section 196.1978(3)(o), Florida Statutes, allows a taxing authority to opt out of providing ad valorem tax exemptions under Section 196.1978(3)(d)1.a., Florida Statutes, by adopting a resolution approved by a two-thirds majority of its governing body. This election requires the taxing authority to make specific findings and ensure that certain conditions are satisfied; and

WHEREAS, Section 196.1978(3)(o), Florida Statutes, mandates that a taxing authority include in its resolution a finding based on the most recent Shimberg Center for Housing Studies Annual Report, prepared pursuant to Section 420.6075, Florida Statutes. The finding must indicate that a county within the taxing authority's jurisdiction is located in a metropolitan statistical area or region where the number of affordable and available housing units exceeds the number of renter households in the "0-120 percent AMI" category; and

WHEREAS, the 2024 Shimberg Center for Housing Studies Annual Report ("Report") is anticipated to be published in December 2024. This Report will provide the necessary data for the Town Council ("Council") of the Town of Ponce Inlet ("Town") to evaluate whether the statutory conditions are satisfied to elect not to exempt property from ad valorem taxation under Section 196.1978(3)(d)1.a., Florida Statutes; and

WHEREAS, the Town intends to adopt this Resolution to meet the statutory deadline while expressly making the required finding contingent upon confirmation from the Report.

NOW, THEREFORE, be it resolved by the Town Council of the Town of Ponce Inlet, Florida that:

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by reference.

SECTION 2. The Town Council hereby makes a contingent finding, pursuant to Section 196.1978(3)(o), Florida Statutes, that the Report will confirm that the “Deltona-Daytona Beach-Ormond Beach, FL MSA”, which includes Volusia County, has a surplus of affordable and available units for households in the “0-120 percent AMI” category compared to the number of renter households in the same category. This finding is expressly contingent upon the data provided in the Report. If the Report does not confirm the required surplus, this finding will be rendered void, and this Resolution will have no effect and be considered null and void.

SECTION 3. Subject to the contingent finding described in Section 2, the Town elects not to grant ad valorem tax exemptions for properties eligible under the 80 to 120 Tax Exemption provision of Section 196.1978(3)(d)1.a., Florida Statutes. The Town directs the Volusia County Property Appraiser to withhold such exemptions for the 2025 tax roll and for any subsequent tax years while this Resolution remains in effect, except for exemptions granted prior to the adoption of this Resolution.

SECTION 4. This Resolution does not affect property owners of multifamily projects that were granted an exemption under Section 196.1978(3)(d)1.a., Florida Statutes, prior to its adoption. Such property owners may continue to receive the exemption for each consecutive year in which they apply for and are granted the exemption.

SECTION 5. This Resolution shall take effect on January 1, 2025, contingent upon the data in the Report confirming the Town’s finding. If the Report does not confirm the finding, the finding shall be voided, and this Resolution shall take no effect and be deemed null and void.

SECTION 6. This Resolution shall expire on January 1, 2027, unless renewed by the Town Council in accordance with Section 196.1978(3)(o), Florida Statutes.

SECTION 7. 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 Volusia County Property Appraiser no later than January 1, 2025.

SECTION 8. If any provision of this Resolution or its application is held invalid, the invalidity does not affect other provisions or applications that can be given effect without the invalid provision or application, and to this end, the provisions of this Resolution are declared severable.

It was moved by Councilmember White and seconded by Councilmember Milano that said Resolution be adopted. A roll call vote of the Town Council on said motion resulted as

follows:

Mayor Paritsky, Seat #1	YES
Councilmember Milano, Seat #2	YES
Councilmember White, Seat #3	YES
Councilmember Villanella, Seat #4	Absent
Vice-Mayor Smith, Seat #5	YES

Passed this 19th day of December 2024.

Town of Ponce Inlet, Florida



Lois A. Paritsky, Mayor

ATTEST:



Kim Cherbano, Town Clerk

