



A NEW DAY.

City of Jacksonville, Florida

Donna Deegan, Mayor

Neighborhoods Department
Housing Community Development Division
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Jacksonville, Florida 32202
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CITY OF JACKSONVILLE – HOUSING DIVISION LOCAL OPTION AFFORDABLE HOUSING TAX EXEMPTION APPLICATION FOR CERTIFICATION

DEVELOPER (COMPANY) NAME: _____

PROPERTY NAME: _____

PROPERTY ADDRESS: _____

NUMBER OF UNITS: _____

PROJECTED AREA MEDIAN INCOME (Required): _____

PROJECT/PROPERTY DESCRIPTION:

Please attach and/or provide the following:

- 1) The most recently completed rental market study meeting the requirements of Section 780.604 (g) as provided in Ordinance 2023-349-E as passed by the Jacksonville City Council.
- 2) A list of units for which the property owner is seeking an exemption.
- 3) The rent amount received by the property owner for each unit for which the property owner seeks an exemption, and if a unit is vacant and qualifies for an exemption under Section 780.602 as provided in Ordinance 2023-349-E as passed by the Jacksonville City Council, the property owner must provide evidence of the published rent amount for the vacant unit.

CRITERIA/GUIDELINES

Please refer to Section 780.602 as provided in Ordinance 2023-349-E as passed by the Jacksonville City Council in June of 2023. Specifically, criteria are as follows:

1. Property must be used to house natural persons or families whose annual household income:
 - a. Is greater than 30% but not more than 60% of the median annual adjusted gross income for households within Duval County; or
 - b. Does not exceed 30% of the median annual adjusted gross income for households within Duval County.
2. The property must be within a multifamily project containing 50 or more residential units, with at least 20% used to provide affordable housing that meets the requirements of Section 196.1979, Florida Statutes.
3. 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 and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development, or 90% of the fair market value rent as determined by a rental market study meeting requirements of Section 780.604(g) of Ordinance 2023-349-E as passed by the Jacksonville City Council, or whichever is less.
4. The property may not have been cited for code violations on three or more occasions in the 24 months before submission of tax exemption application.
5. The property may not have any cited code violations that have not been properly remedied by the property owner before the submission of the tax exemption application.
6. The property may not have any unpaid fines or charges relating to cited code violations. Payment of unpaid fines or charges before a final determination on a property's qualification for an exemption will not exclude such property from eligibility if the property otherwise complies with all other requirements for the property tax exemption.

LOCAL OPTION EXEMPTION

1. Qualified property may receive an ad valorem property tax exemption of:
 - a. 75% property tax exemption of the assessed value of each residential unit used to provide affordable housing if fewer than 100% of the multifamily units are used to provide affordable housing.
 - b. 100% property tax exemption of the assessed value of each residential unit used to provide affordable housing if 100% of the multifamily units are used to provide affordable housing.
2. If a residential unit in the previous year qualified for the exemption and was occupied by a tenant is vacant January 1, the vacant unit may qualify for the exemption if the use of the unit is restricted to provide affordable housing that would otherwise meet the requirements and a reasonable effort is made to lease the unit to eligible persons or families.
3. The exemption period shall first apply to the 2024 tax roll.

CERTIFICATION PROCESS

1. Complete this application and the required information, and send it back to Joshua Hicks, City of Jacksonville Affordable Housing & Community Development Administrator, at jrhicks@coj.net for review.
2. The property owner must apply for certification by January 15 for each year for which such an exemption is claimed.
3. The Housing Division will verify and certify property for which an application is received that meets the requirements as a qualified property and forward the certification to the property owner and to the Duval County Property Appraiser. If denied, the property owner will be notified and the reason for denial will be provided.
4. The property owner shall submit an application for exemption, accompanied by the certification of qualified property, to the Property Appraiser no later than March 1 of each year for which the exemption is claimed.
5. Please review Ordinance 2023-349-E as passed by the Jacksonville City Council in its entirety before applying.