

**RESOLUTION NO. 2025-06**

**A RESOLUTION BY THE HILLIARD TOWN COUNCIL OF THE TOWN OF HILLIARD, 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"; AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, beginning with the 2025 tax roll, Section 196.1978(3)(o), Florida Statutes, (Chapter 2024-158, Laws of Florida) allows taxing authorities 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 rental 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 Town Council of the Town of Hilliard hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Jacksonville, FL MSA, in which the Town of Hilliard is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA AS FOLLOWS:**

**SECTION 1. Legal Findings of Fact.** The foregoing recitals are hereby adopted as legislative findings of the Town Council and are ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

**SECTION 2. Opt-Out Election; Required Findings.** The Town Council of the Town of Hilliard hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Jacksonville, FL MSA, in which the Town of Hilliard is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption. Therefore, the Town of Hilliard 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 Nassau County Property Appraiser not grant any such exemptions.

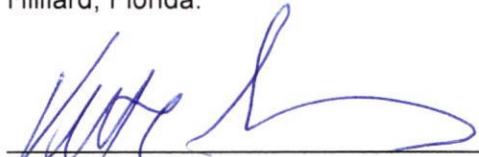
**SECTION 3. Applicability.** This Resolution applies to all ad valorem property tax levies imposed by the Town of Hilliard.

**SECTION 4. Notice to Property Appraiser.** The Clerk of the Town Council is directed to provide a copy of this Resolution to the Nassau County Property Appraiser prior to May 1, 2025.

**SECTION 5. No Waiver of Rights.** Other governmental entities have alleged that the Live Local Act Property Tax Exemption is unconstitutional, and inconsistent with Section 196.012(7), Florida Statutes. Further, other governmental entities have raised concerns with relying entirely on the Shimberg Annual Report to meet the "affordable and available" test in Section 196.1978(3)(o), Florida Statutes. The adoption of this Resolution shall not constitute an admission that the Live Local Property Tax Exemption is constitutional or consistent with Section 196.012(7), Florida Statutes, and shall 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 Town of Hilliard. If the Town of Hilliard 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 Nassau County Property Appraiser or a court of competent jurisdiction, nothing in this Resolution shall be deemed a waiver of the Town of Hilliard's right to challenge the Live Local Act Property Tax Exemption.

**SECTION 6. Effective Date.** Pursuant to Section 196.1978(3)(o), Florida Statutes, this Resolution shall take effect on January 1, 2026; shall expire on January 1, 2027; and may be renewed prior to January 1, 2027.

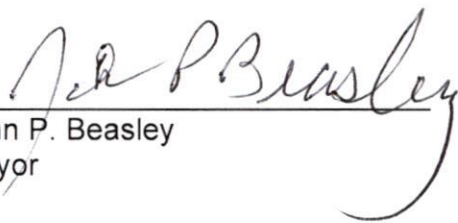
**ADOPTED** this 17<sup>th</sup> day of April, 2025 by the Town Council for the Town of Hilliard, Florida.

  
\_\_\_\_\_  
Kenneth A. Sims  
Council President

ATTEST:

  
\_\_\_\_\_  
Lisa Purvis  
Town Clerk

APPROVED:

  
\_\_\_\_\_  
John P. Beasley  
Mayor