

**Resolution 2025- 198**

**WHEREAS**, Section 196.1978(3), Florida Statutes (the “Live Local Act Property Tax Exemption”) requires the Hernando 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 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 Hernando County Board of County Commissioners hereby finds that the latest 2024 Shimberg Annual Report identifies a surplus of affordable and available units in the Tampa-St. Petersburg-Clearwater MSA, in which Hernando County is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

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

**NOW, THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Hernando County, Florida, as follows:

**Section 1.** Hernando County 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 Hernando County Property Appraiser not grant any such exemptions.

**Section 2.** This resolution applies to all ad valorem property tax levies imposed by Hernando County.

**Section 3.** This resolution shall take effect on January 1, 2026, and shall expire on December 31, 2026. This resolution may be renewed prior to January 1, 2027, pursuant to Section 196.1978(3)(o), Florida Statutes.

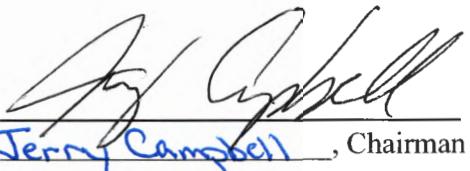
**Section 4.** This resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. A copy of this resolution shall be provided to the Hernando County Property Appraiser prior to January 1, 2026.

**DONE AND RESOLVED** in regular session with a quorum present and by a two-third vote of the governing body this 18<sup>th</sup> day of November 2025.

HERNANDO COUNTY  
BOARD OF COUNTY COMMISSIONERS

ATTEST:

  
Heidi Pruse, Deputy Clerk  
Doug Chorvat, Jr., Clerk & Comptroller

  
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Jerry Campbell, Chairman

**Approved for Form and Legal Sufficiency:**

Michael Cowan  
County Attorney's Office