

# RESOLUTION

*of the*

**ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS**

*regarding*

**THE ELECTION PURSUANT TO SECTION 196.1978(3)(o),  
FLORIDA STATUTES, 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 AN  
EFFECTIVE DATE.**

**Resolution No. 2025-M-53**

**WHEREAS**, Section 196.1978(3), Florida Statutes (the “Live Local Act Property Tax Exemption”) requires the Orange County Property Appraiser to exempt certain rental properties from ad valorem taxes if such properties meet the criteria of the Live Local 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 greater than 80 percent but not more than 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 Orange County Board of County Commissioners (the “Board of County Commissioners”) hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Orlando-Kissimmee, FL MSA, in which Orange County, Florida (the “County”) is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

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

**WHEREAS**, the Board of County Commissioners is renewing Resolution No. 2024-M-49 and find the requirements under Section 196.1978(3)(o) apply.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY:

**Section 1.** The foregoing recitals are true and correct and incorporated herein by this reference.

**Section 2.** The Board of County Commissioners hereby finds that the County is within the Orlando-Kissimmee, FL MSA, and that based on the Shimberg Annual Report, the number of affordable and available units in the MSA is greater than the number of renter households in the MSA for the category entitled “0-120 percent AMI.”

**Section 3.** Pursuant to Section 196.1978(3)(o), Florida Statutes, the 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 the Orange County Property Appraiser not grant any such exemptions.

**Section 4.** This Resolution applies to all ad valorem property tax levies imposed by the County only.

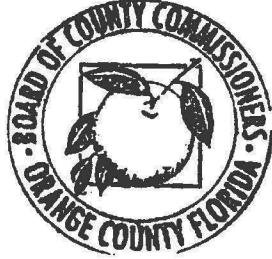
**Section 5.** This Resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. The Clerk of the Board of County Commissioners shall provide a copy of this Resolution to the Orange County Property Appraiser prior to January 1, 2026.

**Section 6.** This Resolution shall take effect on January 1, 2026, and shall expire on January 1, 2028. This Resolution may be renewed prior to its expiration date in accordance with Florida law.

**Section 7.** Severability. If any provision of this Resolution or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or

application, and to this end the provisions of this Resolution are declared severable.

ADOPTED THIS 2 DAY OF December, 2025.



ORANGE COUNTY, FLORIDA  
By: Board of County Commissioners

By: *Jerry L. Demings*  
for Jerry L. Demings  
Orange County Mayor

ATTEST: Phil Diamond, CPA, County Comptroller  
As Clerk of the Board of County Commissioners

By: *Jennifer Ann Kinney*  
Deputy Clerk