

**TOWN OF CALLAHAN, FLORIDA
RESOLUTION NO. 2025 -R02**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
CALLAHAN, 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."**

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 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 Town Council of the Town of Callahan hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Jacksonville MSA, in which Nassau County is located, for the category entitled "0-120 percent AMI;" and

WHEREAS, the Town Council of the Town of Callahan hereby finds that it is a taxing authority that is eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows it 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 Callahan, Florida as follows:

Section 1. The Town Council of the Town of Callahan 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 2. This resolution applies to all ad valorem property tax levies imposed by the Town of Callahan.

Section 3. This resolution shall take effect on January 1, 2026 and shall expire on January 1, 2028. This resolution may be renewed prior to January 1, 2028 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 Nassau County Property Appraiser prior to January 1, 2026.


SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

INTRODUCED, PASSED, AND ADOPTED THIS 21st DAY OF APRIL, 2025.

TOWN OF CALLAHAN,
FLORIDA


Janet Shaw, Town Council President

ATTEST


Shawna Gugliuzza, Town Clerk

APPROVED


Randy Knagge, Mayor