

RESOLUTION NO. 25-352

A RESOLUTION OF THE TOWN OF FORT MYERS BEACH, LEE COUNTY, FLORIDA, PURSUANT TO SECTION 196.1978(3)(o), FLA. STAT., ELECTING TO NOT EXEMPT PROPERTY FROM AD VALOREM PROPERTY TAX UNDER SECTION 196.1978(3)(d)1.a., FLA. STAT., COMMONLY KNOWN AS THE “LIVE LOCAL ACT PROPERTY TAX EXEMPTION”; PROVIDING FOR INCORPORATION OF RECITALS, REQUIRED FINDINGS, DIRECTION TO THE MAYOR, DIRECTION TO THE TOWN MANAGER, APPLICABILITY, SEVERABILITY, AND A CONDITIONAL EFFECTIVE DATE.

WHEREAS, Section 196.1978(3), Florida Statutes (the “Live Local Act Property Tax Exemption”) requires the Lee County Property Appraiser to exempt certain rental properties from ad valorem taxes if such properties meet the statutory criteria; 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” for units in multifamily projects used to house natural persons or families whose annual household income is between 80% and 120% of the median annual adjusted gross income for households within the metropolitan statistical area (“MSA”), or, if not within an 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; and

WHEREAS, the Town of Fort Myers Beach relies upon the annual Shimberg Annual Report to determine whether it is eligible to exercise the opt-out authority set forth in Section 196.1978(3)(o), Florida Statutes; and

WHEREAS, due to the Federal Government shutdown occurring in late 2025, the compilation, review, and release of the 2025 Shimberg Annual Report has been delayed and is not expected to be available until late December 2025; and

WHEREAS, because the Report is not yet available, the Town of Fort Myers Beach cannot presently determine whether it is eligible to opt-out of the “Live Local Act Property Tax Exemption”; and

WHEREAS, in order to ensure compliance with statutory deadlines and to preserve the Town of Fort Myers Beach’s ability to opt-out in the event the forthcoming Shimberg Annual Report shows that the Town of Fort Myers Beach is eligible, the Town Council desires to adopt this Resolution conditionally, to become effective only if the Report supports the statutory findings required by Section 196.1978(3)(o), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF FORT MYERS BEACH, FLORIDA:

SECTION ONE. INCORPORATION OF RECITALS. The “WHEREAS” clauses set forth above are incorporated herein by reference and represent the legislative findings of the Town Council supporting the need for this Resolution.

SECTION TWO. OPT-OUT ELECTION; REQUIRED FINDINGS. The Town Council hereby states its intent to elect not to exempt properties eligible for the 80 to 120 Tax Exemption pursuant to Section 196.1978(3)(o), Florida Statutes, but only if and upon the condition that the 2025 Shimberg Annual Report, upon its release, demonstrates that the Town of Fort Myers Beach is eligible under Florida law to make such an election. If eligibility is confirmed by the findings of the Report, the Town of Fort Myers Beach hereby requests that the Lee County Property Appraiser not grant any such exemptions for the 2025 tax roll.

SECTION THREE. DIRECTION TO THE MAYOR. The Mayor, or in the Mayor’s absence, the Vice Mayor, is authorized to execute this Resolution only upon the publication or release of the 2025 Shimberg Annual Report confirming the Town of Fort Myers Beach’s eligibility to opt-out pursuant to Section Two of this Resolution.

SECTION FOUR. DIRECTION TO CITY MANAGER. Upon confirmation of eligibility, the Town Manager is directed to provide an executed copy of this Resolution to the Lee County Property Appraiser prior to the statutory deadline.

SECTION FIVE. APPLICABILITY. This Resolution applies solely to ad valorem property tax levies imposed by the Town of Fort Myers Beach.

SECTION SIX. SEVERABILITY. If any provision of this Resolution is held invalid by a court of competent jurisdiction, or if any portion becomes preempted by state law, the affected provision shall be deemed stricken and the remainder shall continue in full force and effect.

SECTION SEVEN. CONDITIONAL EFFECTIVE DATE. This Resolution shall only take effect if, and upon the date that, the 2025 Shimberg Annual Report establishes that the Town of Fort Myers Beach is eligible under Section 196.1978(3)(o), Florida Statutes, to elect not to provide the “Live Local Act Property Tax Exemption.” If the Report does not establish eligibility, this Resolution shall be null and void without further action of the Town Council.

The foregoing Resolution was adopted by the Town Council upon a motion by Vice Mayor Safford and seconded by Council Member Link, and upon being put to a roll call vote, the result was as follows:

Dan Allers, Mayor	Aye
Scott Safford, Vice Mayor	Aye
Jim Atterholt, Council Member	Aye
John R. King, Council Member	Aye
Rebecca Link, Council Member	Aye

ADOPTED this 1st day of December 2025 by the Town Council of the Town of Fort Myers Beach, Florida.

**FORT MYERS BEACH TOWN
COUNCIL**

Dan Allers
Dan Allers (Jan 14, 2026 13:48:42 EST)

Dan Allers, Mayor

ATTEST:

Amy Baker
Amy Baker (Jan 15, 2026 11:53:04 EST)

Amy Baker, Town Clerk

APPROVED AS TO LEGAL SUFFICIENCY:

NAL
Nathan Link (Jan 14, 2026 23:05:17 EST)

Vose Law Firm, Town Attorney

This Resolution was filed in the Office of the Town Clerk on Jan 15, 2026.