



CITY COUNCIL SPECIAL MEETING AGENDA

A Special Meeting of the South Daytona City Council, Thursday, December 18, 2025 at 5:00 pm in the City Council Chambers, City Hall, 1672 South Ridgewood Avenue, South Daytona, Florida.

1. Call to Order
2. Roll Call
3. **Resolution No. 2025-34.** A Resolution of the City of South Daytona, Florida, electing not to exempt property from ad valorem property tax levies imposed by the City of South Daytona under Section 196.1978(3)(D)1.A., Florida Statutes (2024); making Statutorily required findings; and providing for findings, conflicts, severability, and an effective date. **First and only reading. Public Hearing. Roll-call vote required.**
4. Adjournment

Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the board, agency, or council with respect to any matter considered at such meeting or hearing, the person will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based. The City does not prepare or provide a verbatim record of the proceedings.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with a disability needing a special accommodation to participate in the meeting should contact the Deputy City Clerk's Office no later than 72 hours prior to the proceedings. The Deputy City Clerk can be reached by mail at 1672 S. Ridgewood Avenue, South Daytona, Florida 32119 or by telephone at (386) 322-3014 or by email at bwitte@southdaytona.org.

City of South Daytona

Office of the City Manager

1672 S. Ridgewood Avenue • South Daytona, FL 32119 • 386/322-3014



MEMORANDUM

To: James L. Gillis Jr., City Manager

From: Becky Witte, Deputy City Clerk

Re: Consideration of approving Resolution No. 2025-34 electing not to exempt property from ad valorem property tax levies imposed by the City of South Daytona under Section 196.1978(3)(D)1.A., Florida Statutes (2024); making Statutorily required findings; and providing for findings, conflicts, severability, and an effective date. **First and only reading. Public Hearing.**

Date: December 16, 2025

The 2024 Live Local Act states, “the taxing authority must be in a County in which the number of affordable and available units for households at or below 120% AMI is greater than the number of households at the income level, as determined by the most recent Shimberg Center for Housing Studies Annual Report.”

Although the 2025 Shimberg Report has not yet been published, due to preliminary reports, we expect that Volusia County will again be reported as having a surplus of missing middle (80-120%) availability, and thus taxing entities within the county may opt out of the tax exemption.

Staff recommends that the City Council adopt Resolution No. 2025-34 to opt out of the Middle Market Tax Exemption in accordance with HB 7073, making those units ineligible for the 75% tax exemption within the 80-120% AMI. The execution of this Resolution, if approved, will be in advance of the end-of-year deadline imposed.

RESOLUTION NO. 2025-34

A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA, ELECTING NOT TO EXEMPT PROPERTY FROM AD VALOREM PROPERTY TAX LEVIES IMPOSED BY THE CITY OF SOUTH DAYTONA UNDER SECTION 196.1978(3)(D)1.A., FLORIDA STATUTES (2024); MAKING STATUTORILY REQUIRED FINDINGS; AND PROVIDING FOR FINDINGS, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Live Local Act, also known as SB 102 (2023), was signed by Governor Ron DeSantis on March 29, 2023, and aimed to increase affordable housing opportunities within Florida’s communities; and

WHEREAS, during the 2024 Legislative Session, the Florida Legislature passed HB 7073 (2024), which was signed by Governor DeSantis on May 7, 2024, and which amended the Live Local Act to provide taxing authorities with the ability to opt out from providing the 80-120% Area Median Income (AMI) “missing middle” property tax exemption to developments within their jurisdiction otherwise provided in Section 196.1978(3)(d)1.a., Florida Statutes; and

WHEREAS, Section 196.1978(3)(o)2., Florida Statutes (2024), as enacted by HB 7073 (2024), provides that “A taxing authority must make a finding in the ordinance or resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled ‘0-120 percent AMI.’”

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA:

Section 1. Recitals. The preceding recitals are true and correct and by this reference are hereby incorporated herein and made an integral part hereof as though fully set forth herein, and adopted as findings of the City Council of the City of South Daytona.

Section 2. Taxing Authority Finding Pursuant to Section 196.1978(3)(o)2., Florida Statutes. Pursuant to Section 196.1978(3)(o)2., Florida Statutes, the City Council of the City of South Daytona, the relevant taxing authority herein, hereby makes a finding that the most recently published Shimberg Center for Housing Studies Annual Report published in or around December 2025, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled “0-120 percent AMI.”

Section 3. Taxing Authority Election Pursuant to Section 196.1978(3)(o)1., Florida Statutes. Pursuant to Section. 196.1978(3)(o)1., Florida Statutes, the City Council of the City of South Daytona, the relevant taxing authority herein, hereby elects not to exempt property under Section 196.1978(3)(d)1.a., Florida Statutes. Such election shall apply only to the ad valorem property tax levies imposed by the City of South Daytona.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Resolution, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

Section 5. Conflicts. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Effective Date. Pursuant to Section 196.1978(3)(o)4., Florida Statutes, this Resolution shall take effect on the January 1 immediately succeeding adoption (January 1, 2026) and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect.

THIS RESOLUTION APPROVED ON FIRST AND ONLY READING this 18th day of December 2025 by the City Council of the City of South Daytona, Florida.

Roll Call Vote – Two-Thirds Vote Required.

Councilman Brandon Young (Seat 1):	_____
Vice-Mayor Doug Quartier (Seat 2):	_____
Councilwoman Lisa O’Neal (Seat 3):	_____
Councilman Eric Sander (Seat 4):	_____
Mayor William C. Hall:	_____

**CITY OF SOUTH DAYTONA,
FLORIDA**

William C. Hall, Mayor

ATTEST: _____
James L. Gillis Jr, City Manager

APPROVED AS TO FORM:

Wade C. Vose, City Attorney