Counties Face Broader Affordable Housing Preemption and New Tax-Exemption Rules

HB 1389 **– Rep. Mike Redondo (SB 1548 – Sen. Alexis Calatayud)**

General Bill Summary

CS/CS/HB 1389 expands Florida's existing affordable housing preemption laws for counties and municipalities. It requires local governments to allow certain multifamily and mixed-use residential developments on land zoned for commercial, industrial, or mixed use, including qualifying public land and certain religious-institution property over 3 acres that has had a house of worship for at least 10 years. The bill limits local height, setback, and stepback restrictions for those projects, extends certain parcel-assemblage language through July 1, 2030, and revises how affordable housing tax exemptions may be limited by local taxing authorities. It also clarifies that airport-zoning protections still apply unless the airport governing body approves the project, authorizes local incentives for land donations supporting affordable housing for military families, expands fair-housing protections involving development financing, waives sovereign immunity for certain actions under that section, and directs OPPAGA to study mezzanine finance and tiny homes for affordable housing. The final House amendment removed the accessory dwelling unit section that had appeared in an earlier version.

Potential County Impact

For counties, the bill would continue and broaden state preemption over local land-use discretion for qualifying affordable housing projects. Counties would have less ability to require rezonings, comprehensive plan amendments, special exceptions, or stricter dimensional standards for covered developments, and they would need to process applications consistent with the revised state standards. Religious-institution property is expressly included if statutory conditions are met, which could increase redevelopment pressure in some areas. The bill also narrows local flexibility over the affordable housing ad valorem exemption by requiring stronger findings before a taxing authority may opt out and by preserving exemption eligibility for some projects already permitted before a later opt-out takes effect. Counties near airports retain some protection because the bill does not override airport-zoning constraints unless the airport governing body approves the application. The bill may also increase litigation exposure for local governments by expanding prohibited discrimination claims tied to affordable housing financing and expressly waiving sovereign immunity for actions under that relief section. These changes could affect county planning, permitting, legal review, and long-term property-tax administration.

Effective Date

July 1, 2026. The bill also specifies that the amendments to the affordable housing property-tax exemption in s. 196.1978, F.S., first apply to the 2027 property tax roll.

Primary Statutory References

- s. 125.01055, F.S.;

- s. 166.04151, F.S.;
- s. 196.1978, F.S.;
- s. 333.03, F.S.;
- s. 420.615, F.S.;
- s. 760.22, F.S.;
- s. 760.26, F.S.;
- s. 760.35, F.S.