

Council Auditor's Office
Special Committee on Critical Life Issues
Affordable Housing, Homelessness, and Access to Healthcare for City of Jacksonville

NOTE: The below information was pulled from the FY 22/23 Budget Ordinance as well as other legislation passed during FY 22/23 that was found from a search of Legistar. There could be additional items that are not identified below.

Target	City/County/State	Funding Source	Implementation
Affordable Housing/Homelessness	Jacksonville, Florida	City of Jacksonville General Fund/Public Service Grants	As part of Budget Legislation for FY 2023 the City provided \$270,000 to Sulzbacher Center for Homeless Continuum of Care (Urban Rest Stop program), \$250,000 for critical quality of life issues, \$165,000 for a Durkeeville Affordable Housing Project, and \$400,000 for the Community Land Trust Program. Additionally, Public Service Grants totaling over \$1 million were awarded in FY 22/23.
	Jacksonville, Florida	SHIP Program	City Council adopted Resolution 2021-771-A for the Local Housing Assistance Plan (LHAP) The LHAP is approved every three years. The LHAP outlines how State Housing Initiatives Partnership (SHIP) funds will be used. The next update to the LHAP will be in FY 2024-25.
	Jacksonville, Florida	HOME-ARP (HUD)	Ordinance 2023-21-E provided grant funds of \$12,000,000 to the Sulzbacher Center for the Homeless for the development of affordable housing project to be known as the "Sulzbacher Enterprise Village". The development will consist of approximately 100 units of multi-family housing for individuals experiencing homelessness.
	Jacksonville, Florida	CDBG Program	Ordinance 2022-362-E appropriated CDBG program funding of \$6,515,657 from HUD and \$552,958.71 in accumulated program income for a total appropriation of \$7,068,615.71. This is for distribution to various award sub-recipients selected pursuant to the Housing and Community Development Commission's 2022-2023 Universal Cycle for community development, affordable housing initiatives, related programs and services, and to other City departments as appropriate for the remaining awards.
	Jacksonville, Florida	SHIP Program	Ordinance 2022-363-E appropriated grant funds of \$9,744,730 from the SHIP program and \$1,399,210 in program income for a total of \$11,143,940 to serve very low, low, and moderate-income families. SHIP funds may be used for emergency repairs, new construction, rehabilitation, down payment and closing costs assistance, acquisition of property for affordable housing, and foreclosure intervention.
	Jacksonville, Florida	HUD and CARES Act	Ordinance 2022-365-E appropriated grant funds of \$2,720,736 from HUD and \$379,958 in CARES Act relief for a total of \$3,100,694 for the Housing Opportunities for Persons With AIDS (HOPWA) grant program. This provides housing assistance and related supportive services to eligible low-income persons living with HIV/AIDS and their families.
	Jacksonville, Florida	HUD	Ordinance 2022-366-E appropriated grant funds of \$570,440 from HUD for the annual Emergency Solutions Grant funding program. This provides funding for services and activities aimed at addressing homelessness and that meet ESG program goals and objectives. This includes activities and services that: (1) engage homeless individuals and families living on the street, (2) improve the number and quality of emergency shelters for homeless individuals and families, (3) help operate these shelters, (4) provide essential services to shelter residents, (5) rapidly re-house homeless individuals and families, and (6) prevent individuals and families from becoming homeless.
	Jacksonville, Florida	City of Jacksonville Development Loan	Ordinance 2022-784-E appropriated \$5,000,000 for a development loan to the Vestcor Companies as part of \$56,500,000 project to develop approximately 240 unit mixed-income apartment as part of the City's affordable housing goals.
	Jacksonville, Florida	Jacksonville Housing Finance Authority	Resolution 2022-816-A was adopted by the City Council approving the issuance of multi-family housing revenue bonds of \$16,000,000 by the JHFA to finance the acquisition and construction of a multifamily residential housing facility for low, middle or moderate income persons or families for the Sulzbacher Enterprise Village. The bonds issued by the JHFA do not constitute a debt, liability or obligation for the City.
	Jacksonville, Florida	Jacksonville Housing Finance Authority	Resolution 2022-474-A was adopted by City Council approving the issuance of JHFA multi-family housing revenue bonds in the amount of \$22,631,400 for the purpose of financing all or a portion of the costs for multifamily residences for persons of low, middle, or moderate income for the Mandarin Trace Apartments. The bonds issued do not constitute a debt, liability or obligation for the City.
Jacksonville, Florida	Jacksonville Housing Finance Authority	Resolution 2022-473-A was adopted by City Council approving the issuance of JHFA multi-family housing revenue bonds in the amount of \$26,247,100 for the purpose of financing all or a portion of the costs for multi-family residences for persons of low, middle, or moderate income for the Oak Hammock Apartments. The bonds issued by the JHFA do not constitute a debt, liability, or obligation for the City.	
Access to Healthcare	Jacksonville, Florida	City of Jacksonville General Fund	As part of the FY 2022-23 budget, City Council approved funding for indigent care with a \$40 million contribution to Shands Jacksonville Medical Center (of which \$9,724,406 came from American Rescue Plan dollars) to provide for the distribution of the City's contribution to indigent healthcare funding between Shands and the State of Florida as part of the State's Medicaid Hospital program.
	Jacksonville, Florida	City of Jacksonville General Fund	As part of the FY 2022-23 budget, City Council approved funding for (1) We Care Jacksonville, Inc for funding the JaxCareConnect program. Funding was \$97,275 to connect the uninsured more efficiently to available primary health care options. (2) Agape Community Health Center, Inc for accessible primary & behavioral health care services. Funding was \$153,603. The program's goals and objectives are health promotion and prevention of strokes and heart attacks. (3) Volunteers in Medicine, funding was \$200,000 to provide free primary and specialty services for low-income and uninsured individuals.
	Jacksonville, Florida	City of Jacksonville Public Service Grants	Public Service Grants totaling over \$700,000 were awarded in FY 22/23.

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Access to Healthcare for Other States and Cities**

Target	City/County/State	Funding Source	Implementation
Access to Healthcare	Hillsborough County, FL	Indigent Care and Trauma Center Surtax	Hillsborough County Commissioners adopted by an extraordinary vote of the county's governing body (majority + 1) the Indigent Care and Trauma Center Surtax in 1992. Non-consolidated counties having a total population of 800,000 or more are eligible to levy the 0.5% surtax. Currently, Hillsborough County is the only county levying this surtax for the purpose of funding health services for qualified individuals. For Fiscal Year 2022-23 Hillsborough County will realize an estimated \$182 million in revenue.
	Miami-Dade County, FL	County Public Hospital Surtax	Miami-Dade approved a surtax of .5% by countywide voter referendum in 1991. Miami-Dade is currently the only county eligible to levy this surtax. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital.
	State of Texas	County General Tax Revenue	All Texas Counties have an Indigent Health Care Program as mandated by the Texas Legislature with a requirement of 8% of the county General Tax Revenue Levy allocated to the Indigent Health Care Program.
	Austin, TX	Property Tax	In 2003, the Texas State Legislature enabled Travis County, Texas (Includes Austin) to create a hospital district to furnish medical aid and hospital care to indigent and needy persons in Travis County. In 2004, Travis county voters passed a proposition supporting the creation of a new hospital district. The tax levy for FY 2022 was 11.1814 cents per \$100 valuation of assessed property.
	New York, NY	City Funding	The program New York Health and Hospitals is included each year in New York City's budget. City funding in Fiscal Year 2020 was \$883 million. The program also relies substantially on Medicaid payments. New York Health and Hospitals provides for a range of preventive care, primary care, and behavioral health services as well as trauma care, burn care, and high-risk neonatal and obstetric care.

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Affordable Housing/Homelessness for Other States and Cities**

Target	City/County/State	Funding Source	Implementation
Affordable Housing/Homelessness	Boston, MA	Linkage Fees	Legislation passed by the State of Massachusetts and the City of Boston. Developers pay a fee on all new commercial developments over 100,000 sq. feet. As of 2021, the fee is \$15.39 per square foot. The funds collected from the linkage fees go into the Neighborhood Housing Trust for the creation and preservation of affordable housing and to the Neighborhoods Jobs Trust for job training and readiness.
	Palm Beach County, FL	Affordable Housing Bonds	Voter referendum approved \$200 million bond issue in November 2022, which will be used to encourage developers to build discounted houses and apartments (20,000 units) by using public money to offset the profits the developers lose by having to reduce their prices. The bonds will be paid through an increase in property taxes.
	Kansas City, MO	General Obligation Bonds	Voter referendum approved \$50 million housing bond in November 2022, that will go toward the rehabilitation, renovations, and construction of affordable housing for very low-income to moderate income people and will lead to new units to rent for between \$550 - \$750.
	State of Colorado	State Income Tax	Voter referendum approved the use of 0.1% of state income tax (approximately \$290 million in 2023) for affordable housing/homelessness. The measure required counties to opt in to receive the funds, and each jurisdiction that receives funds must increase its housing inventory by 3% and implement a 90-day timeline for approving projects.
	City of Denver CO	Property tax and impact fee on development	A dedicated Affordable Housing Fund was established by the Denver City Council in 2016. It is funded by a 0.5 mills in property tax and impact fees on commercial and residential development which would generate approximately \$150 million over 10 years to support affordable housing development and preservation.
	Miami-Dade County, FL	1% Local Option Food and Beverage Tax	Ordinance adopted by a majority vote of the governing body. The 1% tax is collected on all food and beverage sales by establishments that are licensed to sell alcohol for consumption on the premises. Per the FL Department of Revenue, Miami-Dade is currently the only county eligible to levy these taxes. Eighty-five percent of the tax receipts goes to the Miami-Dade County Homeless Trust and fifteen percent goes to Miami-Dade County for domestic violence centers.
	Hillsborough County, FL	General Fund	Hillsborough County Commissioners passed an ordinance establishing the Hillsborough County Affordable Housing Trust Fund with an annual commitment of at least \$10 million from county general funds. The Housing Trust Fund promotes the preservation and production of affordable housing in Hillsborough County.
	City of Atlanta, GA	General Fund	Atlanta City Council approved legislation which directs 2% of the general fund toward affordable housing each fiscal year by creating the "Building the Beloved Community Affordable Housing Trust Fund" to ensure adequate funding for affordable housing. It was a phased in process over a three year period, 1% for the first year, 1.5% for the second year, and 2% for the third year.
	City of Seattle, WA	Property Tax levy	Voter referendum to extend the levy of property taxes is the City of Seattle's main source of funds for affordable housing. The funds will be used for approximately 2,600 new apartments and would also maintain or expand funding for housing acquisition, homeownership assistance, eviction prevention, and operations and maintenance.
City of Seattle, WA	Payroll Tax	City Council approved a payroll tax that requires businesses with at least \$7 million in annual payroll to pay between 0.7% and 2.4% on salaries and wages paid to Seattle employees making at least \$150,000/year. The tax is on the business, not the employee. This tax was approved to raise money for affordable housing and small businesses.	

Council Auditor's Office
Estimated Impacts of the Live Local Act on Local Governments

The Live Local Act was introduced as Senate Bill 102 and House Bill 627. This was signed by Governor DeSantis on March 30, 2023, and is effective July 1, 2023.

The bill mainly involves the Florida Housing Finance Corporation (FHFC), a public-private entity that administers the two largest statewide affordable housing programs, the State Apartment Incentive Loan (SAIL) program and the State Housing Initiatives Partnership (SHIP) program; however the bill makes various changes and additions to affordable housing related program policies at both the state and local levels.

Regarding local governments, the bill:

- Introduces an ad valorem tax exemption that applies to rent-restricted units within newly constructed or substantially rehabilitated developments setting aside at least 70 units for affordable housing for households earning 120 percent of area median income or less. The Revenue Estimating Conference (REC) estimates this property tax exemption will reduce local government revenues by \$183 million by Fiscal Year 2027/28, with no impact in Fiscal Year 2023/24 and increasing rates thereafter.
- Introduces an ad valorem tax exemption for land owned by a nonprofit entity that is leased for a minimum of 99 years for the purpose of providing affordable housing. The REC estimates this property tax exemption will reduce local government revenues by \$8.5 million beginning in Fiscal Year 2023/24.
- Authorizes counties and municipalities to offer through ordinance, an ad valorem tax exemption to property owners who dedicate units for affordable housing for households earning 60 percent of area median income or less. The local option affordable housing property tax exemption will have an indeterminate reduction to local property tax revenue due to variations in how local governments implement the program, but the REC estimates the impact could be a reduction to local property tax revenues of \$225.1 million by Fiscal Year 2027/28.
- Provides for up to a \$5,000 refund for sales tax paid on building materials per unit of affordable housing funded through the FHFC. The REC estimates that this will reduce local government revenues by \$8.9 million in Fiscal Year 2023/24.
- Increases the amount of tax credits available through the Community Contribution Tax Credit Program for affordable housing from \$14.5 million to \$25 million annually. The REC estimates that this will reduce local government revenues by \$2.1 million beginning in Fiscal Year 2023/24.
- Pre-empt local governments' requirements for certain multi-family residential developments regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-used zone areas under certain circumstances.
- Removes a local government's ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes provision in current law allowing local governments to impose rent control, pre-empting rent control ordinances entirely.
- Requires counties and cities to update every three years and electronically publish an inventory of publicly owned properties including property owned by a dependent special district which may be appropriate for affordable housing development.
- Authorizes the FHFC through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.