

**City of South Daytona  
City Council Special Meeting Minutes  
Wednesday, December 18, 2024, at 5:30 pm**

City Council Chambers, 1672 S. Ridgewood Avenue, South Daytona, Florida

**A. OPENING. Call to Order:** Mayor William C. Hall called the City of South Daytona Regular City Council Meeting to order at 5:30 pm.

**Roll Call:**

**Present:**

Mayor William C. Hall  
Vice-Mayor Doug Quartier  
Councilman Eric Sander

Councilwoman Lisa O’Neal  
Councilman Brandon Young  
City Manager James L. Gillis, Jr.

**Item 3: Resolution No. 2024-32.** A Resolution of the City Council 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.**

City Manager Gillis reminded the Council that in July, they approved Resolution No. 2024-17, accepting Volusia County has enough affordable housing and the City of South Daytona taxing authority has decided to “opt-out”, and the affordable units are no longer eligible for the 75% tax exemption on units within the 80-120% AMI.

The 2024 Bill 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.” The 2023 Shimberg Report combines Volusia and Flagler data. With the two Counties combined, there was a mere deficiency of 357 units.

The Volusia League of Cities and other organizations throughout Volusia and Flagler County had contacted the publishers of the Shimberg Report to request separating Volusia from Flagler County and were successful in the request. The 2024 Shimberg Report was published this week and reported that Volusia County has a surplus of missing middle (80-120%) availability, and thus taxing entities within the county may opt out of the tax exemption.

After conferring with the City Attorney, it was decided that a new resolution needed to be created to ensure the City’s desire to opt-out is enforceable. Since the Shimberg Report was just released and municipalities must opt-out by January 1, 2025, a special meeting is required.

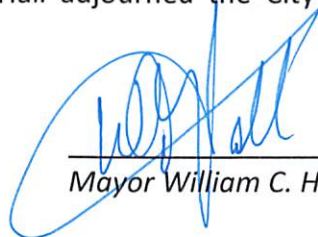
He concluded with a staff recommendation that the City Council adopt Resolution No. 2024-32 to opt out of the Middle Market Tax Exemption in accordance with HB 7073, making those units ineligible for the 75% tax exemption within the 80-120% AMI. Our goal is to have our opt-out Resolution adopted in advance of the end-of-year deadlines.

Mayor Hall opened the Public Hearing. No comments were received. Mayor Hall closed the Public Hearing.

Motion to approve by Councilwoman Lisa O'Neal. Second by Councilman Eric Sander. Motion carried unanimously.

**Item 4: ADJOURNMENT:** Mayor William C. Hall adjourned the City of South Daytona Regular Meeting of the City Council at 5:32pm.

  
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*Deputy City Clerk, Becky Witte*

  
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*Mayor William C. Hall*