

## Frequently Asked Questions:

### **Current Regulations related to Accessory Dwelling Units (ADU) and Extended Family Residences (EFR)**

The purpose of this document is to provide answers to frequently asked questions about the current regulations for ADUs and EFRs in the City of Tampa. The information in this document does not constitute an official interpretation of the City of Tampa Land Development Regulations and is non-binding on the City of Tampa. Information should be confirmed with Development Coordination staff by calling 813-274-3100.

### **What are accessory dwelling units & extended family residences and where are they allowed?**

The City of Tampa Land Development Regulations establish specific definitions and criteria for accessory dwelling units and extended family residences.

An *accessory dwelling unit* (ADU) is a secondary use that exists in addition to a primary use on the same property. To be considered an accessory dwelling unit in Tampa, the interior space must be finished and have its own independent kitchen facilities (with cooking element), sanitary and sleeping facilities ([Sec. 27-43](#)). A cooking element may be just a microwave or hot plate.

An *extended family residence* (EFR) is similar to an ADU, with a few key differences in requirements, and is limited to use only by an extended family member. ([Sec. 27-43](#))

ADUs and EFRs can take shape in a variety of forms, including:

- a small free-standing structure like a tiny house
- a small dwelling on the second level above a detached garage, or
- a smaller secondary dwelling space within a primary residential building.

Currently, EFRs are permitted citywide as a Special Use, with criteria and conditions.

Currently, SDUs are permitted only within specific zoning districts and specific geographic areas of the city, as a Special Use only, with criteria and conditions. A map showing the allowable areas can be found at [www.Tampa.gov/ADU](http://www.Tampa.gov/ADU).

### **Are accessory dwelling units allowed in the City of Tampa?**

Currently, ADUs are permitted only within specific zoning districts and specific geographic areas of the city ([Sec. 27-156](#)). Even on parcels where the use is permitted, the site must meet other criteria and requirements to be eligible and feasible for an ADU. Even in locations where the use is permitted, the site must meet other criteria & requirements to be eligible and feasible for an ADU ([Sec-27-132](#)).

Accessory dwelling units are considered a Special Use, which means they require applying for a Special Use permit and meeting specific criteria in City Code for Accessory Dwelling Units ([Sec. 27-132](#)). If the Special Use Criteria cannot be met and the permit is denied, an applicant may file a petition for review and go before City Council for a public hearing for consideration ([Sec. 27 Division 5](#)).

Accessory Dwelling Units and Extended Family Residences that are not part of the primary structure must also meet the requirements for Accessory Structures ([Sec. 27-290](#)).

**Comparison: Extended Family Residence & Accessory Dwelling Unit – Existing Regulations**

<b>Criteria</b>	<b>Accessory Dwelling Unit</b>	<b>Extended Family Residence</b>
Maximum Size	<b>950 SF</b>	<b>600 SF</b>
Off-Street Parking Required	<b>Yes</b>	<b>No</b>
Primary Dwelling Must Be Owner Occupied	Yes	Yes
Can be rented separately	<b>Yes</b>	<b>No</b>
Occupancy Limited to Family Member Only	<b>No</b>	<b>Yes</b>
Maximum Occupants	2	2
Separate Utility Meters	<b>Yes</b>	<b>No</b>
Subject to Annual Review of Special Use Permit & Criteria	Yes	Yes

**Can I use an ADU as a short-term rental?**

State law preempts local governments from enacting new ordinances to regulate short-term rentals. Existing regulations on short term rentals are grandfathered in, but they cannot be modified. The Code establishes a minimum occupancy period for a dwelling to one week, or 7 days. Occupancy periods of less than one week trigger the definition of a lodging unit or hotel, which is not permitted in residential zoning districts in the City. However, shared-home or roommate situations and residential structures which do not meet the definition of an ADU are not subject to the one week minimum occupancy period. Code Enforcement inquiries may be submitted to the Neighborhood Enhancement Division by calling (813) 274-5545.

**How will building an Accessory Dwelling Unit or Extended Family Residence affect my Property Taxes and Homestead Exemption?**

Please direct property tax related questions to the Hillsborough County Property Appraiser’s Office at (813) 272-6100.

*Homestead Exemption:*

Florida law allows up to \$50,000 to be deducted from the assessed value of a primary / permanent residence. The first \$25,000 of value is entirely exempt. The second \$25,000 exemption applies to the value between \$50,000 - \$75,000 and does not include a benefit on the school tax. After receiving the homestead exemption the first year, any annual increase in the assessed value is capped at the lower of 3% or the percentage increase in the Consumer Price Index (CPI), with certain exceptions.

When an ADU is added, the Property Appraiser's Office will perform visual reviews as part of the permitting process and determine if the unit is intended to be used for a rental purpose. If the unit is determined to be used as a rental then the accessory dwelling will be assessed separately as a non-homestead and will not qualify for the 3% Save Our Homes cap on annual assessment increases.

More information on the Homestead Exemption can be found here: <https://www.hcpafl.org/Property-Info/Homestead-Other-Info>

*Extended Family Residences:*

For living quarters to accommodate live-in parents or grandparents. Applies to construction that occurred after January 7, 2003 to an existing homestead property, where at least one parent or grandparent maintains their primary residence. The parent/ grandparent must be at least 62 years of age. The reduction will be the assessed value of the portion added or 20% of the total assessed value, whichever is less. The construction must have added value to the property.

*Save Our Homes:*

Section 193.155(1) of the Florida Statutes was enacted to implement an amendment to the state constitution to limit annual increases in property value assessments on real property qualifying for and receiving homestead exemption. This is referred to as the "Save Our Homes" cap.

Real property shall be assessed at full market value (just value) as of January 1 of the year in which the property first receives the homestead exemption.

The following year the property is reassessed and any changes from the prior year's value is not to exceed the lesser of 3% of that prior year assessed value or the Consumer Price Index (CPI) change, with the exception of changes, additions or improvements.

More information on the Save Our Homes cap can be found here: <https://www.hcpafl.org/Property-Info/Save-Our-Homes>

**How will building an Accessory Dwelling Unit affect my Homeowner's insurance?**

This varies depending on your policy. Please speak directly with your homeowners insurance provider.