



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Unfinished Business

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I.2.

4/22/2025

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### Subject:

Legislative intent and permission to advertise an ordinance providing for the General Fund recapture of the tax increment used to finance the North Brevard Economic Development Zone for the purpose of using such funds to support Brevard County Fire Rescue, while honoring the existing contractual obligations and commitments made by the Zone.

### Fiscal Impact:

The proposed ordinance would result in the recapture, for the General Fund, of projected annual tax increment contributions of more than \$3 million per fiscal year and any surplus existing funds in the North Brevard Economic Development District Trust Fund.

### Dept/Office:

District 3

### Requested Action:

It is requested that the Board of County Commissioners approve the Statement of Legislative Intent set forth below, direct staff to prepare an ordinance implementing such intent, and schedule and advertise the ordinance for public hearing.

### Summary Explanation and Background:

At our meeting on December 17, 2024, the Board of County Commissioners received a presentation from staff addressing the required Board actions and timeline should the Board wish to consider an adjustment to the Fire Service Non-Ad Valorem Assessment (the "Fire Assessment"). During that presentation, it was made clear that any increase to the Fire Assessment could only be used to fund Brevard County Fire Rescue's (BCFR) provision of fire services. Any increase in the Fire Assessment would require a corresponding increase in General Fund revenues to fund BCFR's provision of countywide emergency medical services. Recognizing the need to enhance funding for BCFR, this item is proposed to increase available recurring General Fund revenue for allocation to BCFR without increasing ad valorem taxes.

The North Brevard Economic Development Zone (the "Zone") was created in July 2011 by the Brevard County Board of County Commissioners as a dependent special district. It was conceived with the principal goal of facilitating job growth and economic development in the northern portion of Brevard County in the wake of NASA's Space Shuttle program end.

The Board of County Commissioner adopted a tax increment ordinance to finance the workings and obligations of the District. In FY 2024-25, the projected tax increment contribution from the General Fund to

the North Brevard Economic Development District Trust Fund is \$3.3 million.

The Zone has satisfied the purposes for which it was formed. If the tax increment is recaptured for the General Fund, additional annual revenues of more than \$3 million will be available to support Brevard County Fire Rescue operations.

The Zone has available funds in the Trust Fund sufficient to honor and administer its existing contractual obligations without requiring future tax increment contributions.

Statement of Legislative Intent: Prepare an ordinance to end the County General Fund contribution of tax increment funds to the North Brevard Economic Development District Trust Fund and limit the uses of funds maintained in the Trust Fund solely for the payment and administration of existing Zone obligations or transfer of surplus funds to the County General Fund.

**Clerk to the Board Instructions:**

Provide a copy of the Clerk's Memorandum to the County Manager and County Attorney.



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April 23, 2025

**MEMORANDUM**

**TO:** Kim Adkinson, District 3 Commissioner

**RE:** Item I.2., Legislative Intent and Permission to Advertise an ordinance Providing for the General Fund Recapture of the Tax Increment used to Finance the North Brevard Economic Development Zone for the Purpose of Using Such Funds to Support Brevard County Fire Rescue (BCFR) while Honoring the Existing Contractual Obligations and Commitments Made by the Zone

The Board of County Commissioners, in regular session on April 22, 2025, approved the Statement of Legislative Intent set forth, prepare an ordinance to end the County General Fund contribution of tax increment funds to the North Brevard Economic Development District Trust Fund and limit the uses of funds maintained in the Trust Fund solely for the payment and administration of existing Zone obligations or transfer of surplus funds to the County General Fund; and directed staff to prepare an ordinance implementing such intent and schedule and advertise the ordinance for public hearing.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

*Kimberly Powell*  
Kimberly Powell, Clerk to the Board

/ns

cc: County Attorney  
County Manager  
Finance  
Budget

**Board Meeting Date**

4-22-25

Item Number: I. 2.

Motion By: KA

Second By: TCG

Nay By: TA

Commissioner	DISTRICT	AYE	NAY
Commissioner Delaney	1	✓	
Vice Chair Goodson	2	✓	
Commissioner Adkinson	3	✓	
Commissioner Altman	5		✓
Chairman Feltner	4	✓	