



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.1.

7/8/2025

Subject:

Approval, Re: Ordinance rescinding the Economic Development Ad Valorem Tax Exemption for Project Zeus, a/k/a Comprehensive Health Services, Inc.

Fiscal Impact:

The fiscal impact associated with this requested action is that Comprehensive Health Services, Inc., would no longer be eligible to receive future ad valorem tax exemptions at 8600 Astronaut Boulevard, Cape Canaveral, Florida, for the economic development incentive granted under Ordinance 2016-21.

If approved, the County would seek a \$50,436.12 clawback of the 2023 and 2024 exemption granted.

Dept/Office:

Central Services

Requested Action:

It is recommended that the Board of County Commissioners consider adopting an Ordinance rescinding the Economic Development Ad Valorem Tax Exemption for Project Zeus, a/k/a Comprehensive Health Services, Inc., and seek to clawback the \$50,436.12 granted in the 2023 and 2024 exemptions.

Summary Explanation and Background:

On October 4, 2016, the Board of County Commissioners granted Project Zeus a/k/a Comprehensive Health Services, Inc. (the Company), an ad valorem tax exemption for ten (10) years and one hundred percent (100%) on real and tangible property added to the County's tax assessment roll. To remain eligible for the County's Ad Valorem Tax Exemption Program, the Company must maintain its eligibility as outlined in Ordinance 2016-21.

During this year's annual review process, the County found that the Company didn't create new positions or maintain the existing positions outlined in its Supplemental Application for the Brevard County Economic Development Ad Valorem Tax Exemption Program (Application) in tax years 2023 and 2024. During this review, the County found that the 2023 and 2024 new and existing positions were 272 and 134, respectively. However, based on the Company's Application, it indicated that new and existing positions would be 427. The County also discovered that in June 2024, the Company subleased a portion of the facility, for which the County provided an ad valorem exemption. On May 27, 2025, a certified letter was sent to the Company notifying them that the Board of County Commissioners would consider rescinding their Economic Development Ad Valorem Tax Exemption based on their failure to create and maintain positions in Brevard County, Florida.

Clerk to the Board Instructions:



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

July 9, 2025

M E M O R A N D U M

TO: Kathy Wall, Central Services Director

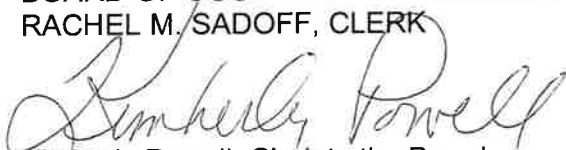
RE: Item H.1., Ordinance Rescinding the Economic Development Ad Valorem Tax Exemption for Project Zeus aka Comprehensive Health Services, Inc.

The Board of County Commissioners, in regular session on July 8, 2025, adopted Ordinance No. 25-08, rescinding the Economic Development Ad Valorem Tax Exemption for Project Zues, also known as Comprehensive Health Services, Inc.; and directed staff to seek clawback of the \$50,436.12 granted in the 2023 and 2024 exemptions. Enclosed is the fully-executed Ordinance.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

Encl. (1)

cc: Interim County Manager
County Attorney
Finance
Budget

ORDINANCE NO. 2025-08

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA; REPEALING ORDINANCE 2016-21 GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION TO PROJECT ZEUS A/K/A COMPREHENSIVE HEALTH SERVICES, INC., FOR FAILURE TO MEET THE CRITERIA FOR SUCH EXEMPTION; DELETING IN ITS ENTIRETY CHAPTER 102 – TAXATION, ARTICLE IV. - AD VALOREM PROPERTY TAXATION, DIVISION 3. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ORDINANCE, SECTION 102-238. – AD VALOREM TAX EXEMPTION-PROJECT ZEUS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on October 4, 2016, the Board of County Commissioners adopted Ordinance 2016-21, an Economic Development Ad Valorem Exemption for Project Zeus, a/k/a Comprehensive Health Services, Inc.; and

WHEREAS, Chapter 102, "Taxation"; Article IV, "Ad Valorem Property Taxation", Division 3, "Economic Development Ad Valorem Tax Exemption Ordinance", of the Brevard County Code of Ordinances was amended to include Section 102-238, "Ad Valorem Tax Exemption-Project Zeus"; and

WHEREAS, Project Zeus, a/k/a Comprehensive Health Services, Inc., Cape Canaveral, Florida, no longer meets the criteria and requirements of Brevard County Ordinance 2016-21.

NOW THEREFORE, LET IT BE ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, as follows:

Section 1. Recitals. The foregoing recitals are incorporated by reference into this Ordinance.

Section 2. Ordinance 2016-21 relating to the economic development ad valorem exemption granted to Comprehensive Health Services, Inc., located at 8600 Astronaut Boulevard, Cape Canaveral, Florida 32920, is hereby repealed; and

Section 3. The Code of Ordinances of Brevard County, Florida, is hereby amended by deleting in its entirety Section 102-238 - Ad Valorem Tax Exemption-Project Zeus.

Section 4. Project Zeus a/k/a Comprehensive Health Services, Inc., shall reimburse the County ad valorem taxes abated in its favor for that period that it no longer meets the criteria of Section 196.012(15), Florida Statutes.

Section 5. Effective Date – This Ordinance shall become effective immediately upon its adoption and filing as provided by law. A certified copy of the Ordinance shall be filed with the Office of the Secretary of State, State of Florida, within ten (10) days of enactment.

Section 6. It is the intention of the Board of County Commissioners that the provisions of this Ordinance amend the Code of Ordinances of Brevard County, Florida, as applicable.

Officially filed with the Secretary of State on July 9, 2025.

DONE, ORDERED AND ADOPTED in Regular Session this 8th day of July, 2025

ATTEST:



Rachel M. Sadoff, Clerk

Reviewed for legal form and content
For Brevard County, Florida:



Assistant County Attorney

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA

BY: 
Rob Feltner, Chairman

As approved by the Board on JUL 08 2025



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

July 9, 2025

Rachel Sadoff
County Clerk
Brevard County
Post Office Box 999
Titusville, FL 32781-0999

Dear Rachel Sadoff,

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Brevard County Ordinance No. 2025-08, which was filed in this office on July 9, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/dp

Board Meeting Date

Item Number: H.1

Motion By: Goodson

Second By: Delaney

Nay By: _____

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