

Section **New Business**

Item No. **VI E 1**

Meeting Date  
**August 23, 2016**



**AGENDA REPORT**

*BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS*

SUBJECT:	Economic Development Tax Exemption Ordinance Amendment for The Brix Project Brewery
DEPT/OFFICE:	Management and Community Services Group/ County Manager's Office

Requested Action:

The Economic Development Commission of Florida's Space Coast request the Board of County Commissioners grant permission to advertise a public hearing adopting an amendment to Ordinance 2015-24 for The Brix Project Brewery to reflect a name change.

Summary Explanation & Background:

On August 18, 2016 the Board adopted Ordinance 2015-24 granting an exemption from ad valorem taxes for The Brix Project Brewery expanding facility and tangible personal property at 5220 S. Washington Ave., Titusville. Due to issues with registration of the trademark for "Brix Project" the company is required to change the name. An agreement has been reached with the senior trademark holder to use "Playalinda Brewing at the Brix Project" instead of "Brix Project Brewery" which would become the name for the exemption should the Board adopt this corrective ordinance. If the Board adopts this ordinance, the change in name would act retroactively and have the effect of substituting the corrected name in the original ordinance 2015-24 granting the exemption as of the effective date of that ordinance.

The Brix Project Brewery is considering a 16,000 SF facility located at 5220 S. Washington Ave., Titusville, Fl. The Brix Project Brewery plan to create 23 new full time jobs in 2016 with an average wage of approximately \$36,080 and plans to invest approximately \$3.65 million in new capital investments.

Clerk to the Board Instructions:

Exhibits Attached: Strikethrough Ordinance; clean copy ordinance; copy of ad

Contract /Agreement (If attached): Reviewed by County Attorney Yes  No  PR

County Manager	Assistant County Manager	Department Director / Extension
Stockton Whitten	Assistant County Manager	



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

August 24, 2016

MEMORANDUM

TO: Stockton Whitten, County Manager

RE: Item VI.E.1., Public Hearing for Economic Development Tax Exemption Ordinance Amendment for The Brix Project Brewery

The Board of County Commissioners, in regular session on August 23, 2016, approved the Economic Development Commission of Florida's Space Coast request for granting permission to advertise the public hearing adopting an amendment to Ordinance No. 2015-24, for The Brix Project Brewery to reflect a name change.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/ds

cc: NBEDZ Director

ORDINANCE NO. ~~2015~~2016-\_\_\_\_\_

AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION TO ~~THE BRIX PROJECT BREWERY~~PLAYALINDA BREWING AT THE BRIX PROJECT. SPECIFYING THE ITEMS EXEMPTED; PROVIDING THE EXPIRATION DATE OF THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF CHAPTER 196.1995(8) F.S.; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; ~~PLAYALINDA BREWING AT THE BRIX PROJECT~~THE BRIX PROJECT BREWERY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, economic development and the creation of jobs are a priority of the Brevard County Board of County Commissioners; and

WHEREAS, the Brevard County citizens voted to provide economic incentives to new and expanding businesses in the November 2014 general election; and

WHEREAS, ~~PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery, has requested that the Board of County Commissioners exempt ad valorem taxes for its expanding facility and tangible personal property at 5220 S. Washington Ave., Titusville, Fl.

WHEREAS, the Economic Development Commission of Florida's Space Coast has recommended approval of the exemption for ~~PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery, and

WHEREAS, the Property Appraiser has provided the Board of County Commissioners with its report as required by Chapter 196.1995(8) F.S.; and

WHEREAS, it has been determined that ~~PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery, meets the requirements of Chapter 196.012 F.S., a new business in Brevard County; and

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

Section 1. Chapter 102 entitled "Taxation"; Article IV entitled "Ad Valorem Property Taxation", of the Code of Ordinances of Brevard County, Florida shall be amended to include the following:

- (a) An Economic Development Ad Valorem Tax Exemption is hereby granted to ~~PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery, for its new construction and tangible personal property.
- (b) The total amount of revenue available to the County from ad valorem tax sources for the current fiscal year is \$194,413,375; \$177,015.69 is lost to the County for the current fiscal year by virtue of exemptions currently in effect from previous years.
- (c) The tax exemption hereby granted shall be for a term of six (6) years commencing with the first year the expanded facility and tangible personal property are added to the assessment roll, and lasting six (6) years thereafter, for sixty percent (60%) of County ad valorem taxes.

- (d) In accordance with the findings of the Board of County Commissioners and the Property Appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of a new business, as defined by Chapter 196.012, Florida Statutes.
- (e) PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery~~ shall submit to the County Manager at the beginning of each year an annual report providing evidence of continued compliance with the definition of an expansion of an existing business for each of the six (6) years during which PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery~~ is eligible to receive ad valorem tax exemption. If the annual report is not received, or if the annual report indicates PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery~~, no longer meets the criteria of Chapter 196.012 F.S., the County Manager shall make a report to the Board of County Commissioners for consideration of revocation of this Ordinance granting the tax exemption.
- (f) If the county manager or designee receives written notice that the company qualifying for an ad valorem tax abatement under the authority of this ordinance has decided not to undertake or complete the new business activity or expansion of an existing business activity, including construction or equipment purchases, giving rise to an ad valorem tax exemption granted under this section, the exemption granted shall be void, shall not take effect and shall not be implemented. If such a notice is received, the foregoing provision shall be self-executing and no further action of the Board of County Commissioners will be required to void the granted exemption. Upon the County's receipt of any such notice, the county manager or designee shall forward the notice to the Property Appraiser along with a copy of this subsection of the ordinance.
- (g) If the Board of County Commissioners revokes this Ordinance, it shall be a requirement of the company to reimburse those County ad valorem taxes abated in favor of PLAYALINDA BREWING AT THE BRIX PROJECT~~The Brix Project Brewery~~ for that period of time that it was determined that The Brix Project Brewery no longer met the criteria of Chapter 196.012 F.S.

Section 2. Severability - If any provision of this Ordinance is held to be illegal or invalid, the other provisions shall remain in full force and effect.

Section 3. Effective Date and Effect of Ordinance- This Ordinance shall become effective immediately upon 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 days of enactment. This ordinance does not impliedly repeal the previous August 18, 2015 ordinance granting an ad valorem tax exemption to Brix Project Brewery, but is being enacted to recognize the company's name change to Playalinda Brewing at the Brix Project.

DONE, ORDERED AND ADOPTED in Regular Session this ~~23<sup>rd</sup> 6th 18<sup>th</sup>~~-day of ~~August~~September, 2016~~5~~

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA

\_\_\_\_\_  
Scott Ellis, Clerk

By: \_\_\_\_\_  
Robin Fisher, Chairman

| 08/18/201509/06/2016

As approved by the Board on

ORDINANCE NO. 2016-\_\_\_\_\_

AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION TO PLAYALINDA BREWING AT THE BRIX PROJECT, SPECIFYING THE ITEMS EXEMPTED; PROVIDING THE EXPIRATION DATE OF THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF CHAPTER 196.1995(8) F.S.; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; PLAYALINDA BREWING AT THE BRIX PROJECT; PROVIDING AN EFFECTIVE DATE.

WHEREAS, economic development and the creation of jobs are a priority of the Brevard County Board of County Commissioners; and

WHEREAS, the Brevard County citizens voted to provide economic incentives to new and expanding businesses in the November 2014 general election; and

WHEREAS, PLAYALINDA BREWING AT THE BRIX PROJECT., has requested that the Board of County Commissioners exempt ad valorem taxes for its expanding facility and tangible personal property at 5220 S. Washington Ave., Titusville, Fl.

WHEREAS, the Economic Development Commission of Florida's Space Coast has recommended approval of the exemption for PLAYALINDA BREWING AT THE BRIX PROJECT, and

WHEREAS, the Property Appraiser has provided the Board of County Commissioners with its report as required by Chapter 196.1995(8) F.S.; and

WHEREAS, it has been determined that PLAYALINDA BREWING AT THE BRIX PROJECT, meets the requirements of Chapter 196.012 F.S., a new business in Brevard County; and

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

Section 1. Chapter 102 entitled "Taxation"; Article IV entitled "Ad Valorem Property Taxation", of the Code of Ordinances of Brevard County, Florida shall be amended to include the following:

- (a) An Economic Development Ad Valorem Tax Exemption is hereby granted to PLAYALINDA BREWING AT THE BRIX PROJECT, for its new construction and tangible personal property.
- (b) The total amount of revenue available to the County from ad valorem tax sources for the current fiscal year is \$194,413,375; \$177,015.69 is lost to the County for the current fiscal year by virtue of exemptions currently in effect from previous years.
- (c) The tax exemption hereby granted shall be for a term of six (6) years commencing with the first year the expanded facility and tangible personal property are added to the assessment roll, and lasting six (6) years thereafter, for sixty percent (60%) of County ad valorem taxes.
- (d) In accordance with the findings of the Board of County Commissioners and the Property Appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of a new business, as defined by Chapter 196.012, Florida Statutes.

- (e) PLAYALINDA BREWING AT THE BRIX PROJECT shall submit to the County Manager at the beginning of each year an annual report providing evidence of continued compliance with the definition of an expansion of an existing business for each of the six (6) years during which PLAYALINDA BREWING AT THE BRIX PROJECT is eligible to receive ad valorem tax exemption. If the annual report is not received, or if the annual report indicates PLAYALINDA BREWING AT THE BRIX PROJECT, no longer meets the criteria of Chapter 196.012 F.S., the County Manager shall make a report to the Board of County Commissioners for consideration of revocation of this Ordinance granting the tax exemption.
- (f) If the county manager or designee receives written notice that the company qualifying for an ad valorem tax abatement under the authority of this ordinance has decided not to undertake or complete the new business activity or expansion of an existing business activity, including construction or equipment purchases, giving rise to an ad valorem tax exemption granted under this section, the exemption granted shall be void, shall not take effect and shall not be implemented. If such a notice is received, the foregoing provision shall be self-executing and no further action of the Board of County Commissioners will be required to void the granted exemption. Upon the County's receipt of any such notice, the county manager or designee shall forward the notice to the Property Appraiser along with a copy of this subsection of the ordinance.
- (g) If the Board of County Commissioners revokes this Ordinance, it shall be a requirement of the company to reimburse those County ad valorem taxes abated in favor of PLAYALINDA BREWING AT THE BRIX PROJECT for that period of time that it was determined that The Brix Project Brewery no longer met the criteria of Chapter 196.012 F.S.

Section 2. Severability - If any provision of this Ordinance is held to be illegal or invalid, the other provisions shall remain in full force and effect.

Section 3. Effective Date and Effect of Ordinance- This Ordinance shall become effective immediately upon 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 days of enactment. This ordinance does not impliedly repeal the previous August 18, 2015 ordinance granting an ad valorem tax exemption to Brix Project Brewery, but is being enacted to recognize the company's name change to Playalinda Brewing at the Brix Project.

DONE, ORDERED AND ADOPTED in Regular Session this 6th day of September, 2016

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA

\_\_\_\_\_  
Scott Ellis, Clerk

By: \_\_\_\_\_  
Robin Fisher, Chairman

As approved by the Board on 09/06/2016