



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## New Business - Miscellaneous

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J.3.

3/11/2025

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### **Subject:**

Letters to Brevard County Property Appraiser and Brevard County Tax Collector RE: Taxation of Private Entities operating in the Space Industry on Federally Owned Lands

### **Fiscal Impact:**

None

### **Dept/Office:**

D3 Commission Office

### **Requested Action:**

Approve the attached letters to be signed by the Chairman and sent to the Brevard County Property Appraiser and Tax Collector.

### **Summary Explanation and Background:**

It has been alleged that Brevard County is not taxing private space industry companies. Due to the division of duties between this Board and the charter offices, we are seeking the assistance of the Tax Collector and Property Appraiser in understanding how ad valorem taxes are assessed and collected from private entities located on federally owned lands.

### **Clerk to the Board Instructions:**

Send signed copies to the Brevard County Property Appraiser and Brevard County Tax Collector.



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

March 12, 2025

**M E M O R A N D U M**

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

**RE:** Item J.3., Letters to Brevard County Property Appraiser (BCPA) and Brevard County Tax Collector (BCTC) for Taxation of Private Entities Operating in the Space Industry on Federally-Owned Lands

The Board of County Commissioners, in regular session on March 11, 2025, discussed the letters to BCPA and BCTC for taxation of private entities operating in the space industry on Federally-owned lands, but took no action.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ds

**cc:** Each Commissioner  
County Manager



## BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

Katie Delaney  
Commissioner, District 1

Tom Goodson  
Vice-Chair, District 2

Kim Adkinson  
Commissioner, District 3

Rob Feltner  
Chair, District 4

Thad Altman  
Commissioner, District 5

March 11, 2025

Property Appraiser Dana Blickley  
400 South Street, 5<sup>th</sup> Floor  
Titusville, FL 32780

**RE: Taxation of Private Entities operating in the Space Industry on Federally Owned Lands**

Dear Property Appraiser Blickley,

Recent Board of County Commissioners meetings have included citizen comments alleging Brevard County is not collecting taxes from private entities located on Kennedy Space Center, such as Blue Origin and SpaceX.

Due to the division of duties provided for by law between the Board and your offices, we are seeking your assistance in understanding this concern. Please provide a written response as to how ad valorem taxes are assessed and collected from private entities located on federally owned lands.

It is the understanding of this Board that all property of the United States federal government is generally exempt from ad valorem taxation. We further understand that, with the exception of ad valorem tax abatements and other exemptions provided by law, the tangible personal property of private entities leasing federal land is subject to ad valorem taxes, and that the millage rate for tangible personal property is the same as that of real property in the jurisdiction where the tangible assets are located. If the subject private entities are not being taxed appropriately, it is our obligation to remedy such deficiency.

It would be appreciated if your response includes data related to the assessed values, applicable exemptions, and dollar amounts collected from private entities operating in the space industry located on lands owned by the U.S. federal government.

Sincerely,

\_\_\_\_\_  
Rob Feltner, Chairman

As ratified by the Brevard County Board of County Commissioners



## BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

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Chair, District 4

Thad Altman  
Commissioner, District 5

March 11, 2025

Tax Collector Lisa Cullen  
400 South Street, 6<sup>th</sup> Floor  
Titusville, FL 32780

**RE: Taxation of Private Entities operating in the Space Industry on Federally Owned Lands**

Dear Tax Collector Lisa Cullen,

Recent Board of County Commissioners meetings have included citizen comments alleging Brevard County is not collecting taxes from private entities located on Kennedy Space Center, such as Blue Origin and SpaceX.

Due to the division of duties provided for by law between the Board and your offices, we are seeking your assistance in understanding this concern. Please provide a written response as to how ad valorem taxes are assessed and collected from private entities located on federally owned lands.

It is the understanding of this Board that all property of the United States federal government is generally exempt from ad valorem taxation. We further understand that, with the exception of ad valorem tax abatements and other exemptions provided by law, the tangible personal property of private entities leasing federal land is subject to ad valorem taxes, and that the millage rate for tangible personal property is the same as that of real property in the jurisdiction where the tangible assets are located. If the subject private entities are not being taxed appropriately, it is our obligation to remedy such deficiency.

It would be appreciated if your response includes data related to the assessed values, applicable exemptions, and dollar amounts collected from private entities operating in the space industry located on lands owned by the U.S. federal government.

Sincerely,

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Rob Feltner, Chairman

As ratified by the Brevard County Board of County Commissioners

**Board Meeting Date**

3/11/25

Item Number: J. 3. - No Action

Motion By: \_\_\_\_\_

Second By: \_\_\_\_\_

Nay By: TA

Commissioner	DISTRICT	AYE	NAY
Commissioner Delaney	1		
Vice Chair Goodson	2		<i>W</i>
Commissioner Adkinson	3		
Commissioner Altman	5		✓
Chairman Feltner	4		