

Meeting Date  
**July 7, 2015**



AGENDA	
Section	New Business
Item No.	<b>VI.E.1</b>

**AGENDA REPORT**  
 BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	Resolution to amend Tax Abatement Program Guidelines
DEPT/OFFICE:	County Manager's Office

**Requested Action:**  
 It is requested that the Board of County Commissioners adopt a resolution amending the guidelines for the Economic Development Tax Abatement Program as recommended by the Economic Development Commissioner of Florida's Space Coast.

**Summary Explanation & Background:**

The Ad Valorem Tax Abatement (AVT) Council of the Economic Development Commissioner of Florida's Space Coast is recommending to revise the Brevard County Ad Valorem Tax Abatement program guidelines to reflect the 2015 statewide average wage of \$42,904, published by Enterprise Florida, Inc., which utilizes the most currently published county wage figures from the agency for Workforce Innovation, Labor Market Statistics. Currently, the Brevard County Ad Valorem Tax Abatement program is using the 2013 average annual wage criteria of \$41,375. There was no adjustment for 2014.

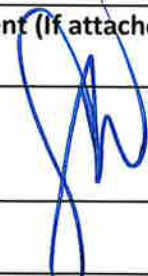
The Council made the recommendation to utilize the statewide average as the baseline for the AVT Program guidelines in lieu of the Brevard County Average wage in response to statutory changes to the State of Florida's Qualified Target Industry Tax Refund Program (QTI) enacted in Fiscal Year 2011.

The request from the EDC is attached.

Fiscal Impact: There is no fiscal impact associated with this request.

Contacts: Lynda Weatherman,, EDC, 638-2000; [lweatherman@spacecoastedc.org](mailto:lweatherman@spacecoastedc.org)  
 Stockton Whitten. 633-2001; [Stockton.whitten@brevardcountv.us](mailto:Stockton.whitten@brevardcountv.us)

Exhibits Attached: EDC recommendation, Resolution

<b>Contract /Agreement (if attached):</b>		<b>Reviewed by</b>	Yes	<input type="checkbox"/>	<b>N</b>	<input type="checkbox"/>	PR <input type="checkbox"/>
<b>County Attorney</b>					<b>o</b>		
County Manager	Assistant County Manager		Department Director / Extension				
Stockton Whitten	Assistant County Manager, Venetta Valdengo						



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972

July 8, 2015

MEMORANDUM

TO: Stockton Whitten, County Manager

RE: Item VI.E.1., Resolution Amending Tax Abatement Program Guidelines

The Board of County Commissioners, in regular session on July 7, 2015, adopted Resolution No. 15-100, amending Tax Abatement Program Guidelines, as recommended by the Economic Development Commission of Florida's Space Coast. Enclosed is a certified copy of the Resolution.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

Tammy Etheridge, Deputy Clerk

Encl. (1)

cc: Finance  
Budget

**RESOLUTION 2015- 100**

**WHEREAS**, Economic Development Ad Valorem tax Exemption of Brevard County, Florida was adopted as a result of a referendum held on November 4, 2014, the voters authorizing the County Commissioners grant development and Valorem tax exemptions; and

**WHEREAS**, it is the intent of the Board of County Commissioners to provide incentives to those new or expanded businesses which result in an economic benefit to the County; and

**WHEREAS**, the Economic Development Ad Valorem tax Exemption Ordinance establishes the degree and length of exemptions based on guidelines adopted by Resolution of the Board; and

**WHEREAS**, the County Commission adopted changes to the guidelines at its February 8, 2011, regularly held County Commission meeting; and

**WHEREAS**, the Economic Development Commission of Florida's Space Coast has recommended select changes to the program guidelines specific to the average annual wage criteria.

**NOW, THEREFORE BE IT RESOLVED BY THE BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS as follows:**

Brevard County Ad Valorem Tax Abatement Program guidelines as amended on May 19, 2015 and specified herein in the attached schedule.


A certified copy of the Resolution shall be filed with the Clerk of the Board of County Commissioners of Brevard County, Florida and shall constitute a public record.

This resolution shall take effect of July 7, 2015.

**DONE, ORDERED AND ADOPTED, in regular session, this 7<sup>th</sup> day of July, 2015**

**ATTEST**

  
\_\_\_\_\_  
**Scot Ellis, Clerk**

  
\_\_\_\_\_  
**Robin Fisher, Chairman**  
As approved by the Board on July 7, 2015



May 20, 2015

Mr. Stockton Whitten  
Brevard County Manager  
Brevard County  
2725 Judge Fran Jamieson Way  
Building C  
Viera, FL 32940

Dear Mr. Whitten:

The Ad Valorem Tax Abatement (AVT) Council of the Economic Development Commission of Florida's Space Coast (EDC) convened May 19, 2015 and made the following recommendation:

- In accordance with the State of Florida average wage of \$42,904 published and effective on January 1, 2015 by Enterprise Florida, Inc. – sourced by Florida Department of Economic Opportunity, Labor Market Statistics Center, the AVT Council recommends the Brevard County Ad Valorem Tax Abatement program guidelines be revised to reflect this wage.

The EDC is requesting the Brevard County Board of County Commissioners' acceptance of the AVT Council's recommendation to revise the program guidelines with the newly published average wage.

The proposed new program guidelines are attached hereto.

Sincerely,



Gregory J. Weiner  
Senior Director of Business Development



597 Haverty Court, Suite 40  
Rockledge, Florida 32955  
Phone: (321) 638.2000  
Toll-Free: (800) 535.0203  
Fax: (321) 633.4200  
[www.SpaceCoastEDC.org](http://www.SpaceCoastEDC.org)



## BREVARD COUNTY AD VALOREM TAX ABATEMENT PROGRAM Program Guidelines

<u>Number of New Employees</u>	<b>OR</b> ( <u>Existing Business Expansion Option</u> )	<u>Points</u>
10 – 20	(25% increase in employees)	3
21 – 60	(50% increase in employees)	6
61 – 99	(75% increase in employees)	9
100 and up	(100% increase in employees)	10
<u>Payroll</u>		<u>Points</u>
Below Average		0
Average (\$42,904) *		4
25% Above Average (\$53,630)		8
50% Above Average (\$64,356)		10
100% Above Average (\$85,808)		12
<u>Capital Investment</u>		<u>Points</u>
\$ 150,000 - \$1,000,000		1
\$ 1,000,001 - \$8,000,000		2
\$ 8,000,001 and up		3
<b>Total Points**</b>		_____

\* The Average Annual Wage figure shall be updated at the beginning of each calendar year as provided by Enterprise Florida, Inc.

\*\* Minimum of 9 points required to qualify for exemption as authorized by Brevard County Board of County Commissioners on April 13, 2000.

### SCORING

<u>Total Points</u>	<u>Percentage of Exemption</u>	<u>Length of Exemption</u>
9 – 12 points **	60% exemption	6 years
13 – 15 points	70% exemption	7 years
16 – 19 points	80% exemption	8 years
20 – 22 points	90% exemption	9 years
23 – 25 points	100% exemption	10 years

Adjustment Consideration: The Brevard County Board of County Commissioners may consider individual or company documentation indicating that the business is going to be critical to attracting other key businesses of that industry cluster; in those incidences program guidelines may be adjusted on a case-by-case basis.