Agenda Report



2725 Judge Fran Jamieson Way Viera, FL 32940

Consent

F.38.

7/6/2021

Subject:

Legislative intent and permission to advertise an Ordinance rescinding selected companies' economic development ad valorem tax exemptions

Fiscal Impact:

The fiscal impact of this request is the cost to advertise the Public Hearing for the Board's consideration of the Ordinance.

Dept/Office:

County Manager

Requested Action:

It is requested that the Board of County Commissioners approve legislative intent and grant permission to advertise an Ordinance rescinding Economic Development Tax Exemption for selected companies that no longer qualify for the County's Economic Development Ad Valorem Program.

Summary Explanation and Background:

The Brevard County Economic Development Ad Valorem Tax Exemption Program requires that all companies participating in this Program maintain its eligibility each year. The County reviews each company's eligibility through the company's annual reports filed with the County. These Reports provide the following information: tangible personal property added, the type of business, total sales in Florida and elsewhere, and the number of employees employed by the company in Brevard County. The County also reviews Federal or State employment information and information obtained in the records of the Property Appraiser's Office and if an ad valorem exemption was applied to the company's real and/or tangible property and the values added to the County's tax roll.

During the County's review of all the companies that have been granted ad valorem tax exemptions by the Board, the following companies no longer qualify under the guidelines of the Program as outlined in the County's Code of Ordinances:

- NewSpace Center, LLC, didn't file an annual report with the County.
- Project Rainbow, didn't file an annual report with the County.

The County reached out to these companies to obtain their annual report by phone, email, and US Mail.

Clerk to the Board Instructions:



FLORIDA'S SPACE COAST

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 7, 2021

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item F.38., Legislative Intent and Permission to Advertise an Ordinance Rescinding

Selected Companies' Economic Development Ad Valorem Tax Exemptions

The Board of County Commissioners, in regular session on July 6, 2021, approved legislative intent and granted permission to advertise an ordinance rescinding Economic Development Tax Exemption for selected companies, NewSpace Center, LLC and Project Rainbow, that no longer qualify for the County's Economic Development Ad Valorem Program.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/cld

CC:

Budget Finance

ORDINANCE	NO.	2021-	
-----------	-----	-------	--

AN ORDINANCE REPEALING ORDINANCES GRANTING CERTAIN AD VALOREM TAX EXEMPTIONS FOR FAILURE TO CONTINUE TO MEET THE CRITERIA FOR SUCH EXEMPTIONS; REPEALING ORDINANCE 2009-14 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO NEWSPACE CENTER, LLC, REPEALING ORDINANCE 2018-17 RELATING TO THE ECONONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO PROJECT RAINBOW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, NewSpace Center, LLC, Titusville, Florida, and Project Rainbow, Port Malabar, Florida, no longer meet the criteria of Section 196.012, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, pursuant to Brevard County Code section 102-189, as follows:

- Section 1. Ordinance 2009-14 relating to the economic development ad valorem tax exemption granted to NewSpace Center, LLC, at Space Coast Regional Airport SE of SR 407, Titusville, Florida is hereby repealed.
- Section 2. Ordinance 2018-17 relating to the economic development ad valorem tax exemption grant to Project Rainbow, at Parcel ID #29-37-09-MY-3042-6; Plat Book/Page: 0030/0060 Port Malabar Unit 56 Lot 6 Blk 3042, Florida is hereby repealed.
- Section 3. This ordinance shall take effect immediately upon its adoption and filing as provided by law. A certified copy of this ordinance shall be filed with the Office of the Secretary of State, State of Florida, within ten (10) days of enactment.
- <u>Section 4.</u> If any section, subsection, clause, phrase, word or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such invalid unconstitutional portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance, provided the remaining portions effectuate the purpose and intent of this ordinance.
- Section 5. In the case of a direct conflict between any provision of this Ordinance and a portion or provision of any other applicable federal, state, or county law, rule, code or regulation, the more restrictive shall apply, unless preempted by law.
- <u>Section 6</u>. 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.

in Regular Session by the Board of	PTED in Regular Session thisday of, 2021 County Commissioners, Brevard County, Florida.
ATTEST:	BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA
Rachel Sadoff, Clerk	By: Rita Pritchett, Chair
	(As Approved by the Board on, 2021)