



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

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G.1.

9/12/2023

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### **Subject:**

Ordinance rescinding the Economic Development Ad Valorem Tax Exemption for Midwest Dental Arts, Inc.

### **Fiscal Impact:**

Midwest Dental Arts, Inc. would no longer receive an ad valorem tax exemption beginning with the 2023 property tax bill.

### **Dept/Office:**

County Manager

### **Requested Action:**

It is recommended that the Board of County Commissioners consider adopting an Ordinance rescinding the Economic Development Ad Valorem Tax Exemption for Midwest Dental Arts, Inc.

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

The Brevard County Economic Development Ad Valorem Tax Exemption Program requires that all companies participating in this Program maintain eligibility each year. The County reviews each company's eligibility through their Annual Report filed each year with the County. The Annual Report provides 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 the information obtained in the records of the Property Appraiser's Office whether an ad valorem tax exemption was applied to the company's property.

During the County's review of the companies' Annual Reports, it was determined that Midwest Dental Arts, Inc. no longer qualifies under the guidelines of the Program as outlined in Ordinance 2018-17 - Project Rainbow (Midwest Dental Arts, Inc.) as the company has not maintained the minimum jobs that they represented to the Board that they would maintain.

A certified letter has been sent to Midwest Dental Arts, Inc., notifying them that the Board of County Commissioners would consider rescinding their Ordinance based on the guidelines of the County's Economic Development Ad Valorem Tax Exemption Program.

### **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

September 13, 2023

**MEMORANDUM**

**TO:** Frank Abbate, County Manager

**RE:** Item G.1., Ordinance Rescinding the Economic Development Ad Valorem Tax Exemption for Midwest Dental Arts, Inc.

The Board of County Commissioners, in regular session on September 12, 2023, executed and adopted Ordinance No. 23-24, rescinding the Economic Development Ad Valorem Tax Exemption for Midwest Dental Arts, Inc. and requiring reimbursement of those ad valorem taxes abated during the time period in which Midwest Dental Arts, Inc. was no longer compliant with the terms of the exemption. Enclosed is a fully-executed Ordinance.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

*Kimberly Powell*  
Kimberly Powell, Clerk to the Board

Encl. (1)

cc: County Attorney  
Budget  
Finance

ORDINANCE NO. 2023-24

**AN ORDINANCE REPEALING ORDINANCE 2018-17 AND SECTION 102-240 OF THE BREVARD COUNTY CODE OF ORDINANCES, GRANTED TO MIDWEST DENTAL ARTS, INC. (PROJECT RAINBOW) FOR CERTAIN AD VALOREM TAX EXEMPTIONS FOR FAILURE TO MEET THE CRITERIA FOR SUCH EXEMPTIONS; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, MIDWEST DENTAL ARTS, INC., Palm Bay, Florida, no longer meets the criteria of Section 196.012 (14) or (15) Florida Statutes and Brevard County Ordinance 2018-17.

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

Section 1. Ordinance 2018-17, codified at Section 102-240 of the Brevard County Code, relating to the economic development ad valorem exemption granted to Midwest Dental Arts, Inc. (Project Rainbow), 1490 Treeland Boulevard SE, Palm Bay, Florida is hereby repealed.

Section 2. In accordance with section (1)(g) of Ordinance 2018-17 and Section 102-189 of the Brevard County Code of Ordinances, Midwest Dental Arts, Inc. shall reimburse those County ad valorem taxes abated in its favor for that period of time that it no longer met the criteria of section 196.012(14) or (15), Florida Statutes.

Section 3. 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 days of enactment.

DONE, ORDERED AND ADOPTED in Regular Session this 12th day of September, 2023.

ATTEST:

  
\_\_\_\_\_  
Rachel M. Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA

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

Rita Pritchett, Chair

As approved by the Board on SEP 12 2023

Officially filed with the Secretary of the State on September 27, 2023.



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

September 28, 2023

Honorable Rachel M. Sadoff  
Board of County Commissioners  
Brevard County  
Post Office Box 999  
Titusville, FL 32781-0999

Dear Honorable 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. 2023-24, which was filed in this office on September 27, 2023.

Sincerely,

Anya Owens  
Administrative Code and Register Director

ACO/wlh

## Donna Scott

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**From:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Sent:** Friday, September 29, 2023 10:40 AM  
**To:** Donna Scott  
**Subject:** RE: Brevard County, FL Code of Ordinances - 1993(10473)

We have received your files.

Thank you and have a nice day.

Ords Administrator  
[Municodeords@civicplus.com](mailto:Municodeords@civicplus.com)  
1-800-262-2633  
P.O. Box 2235  
Tallahassee, FL 32316

When available, please send all documents in WORD format to [Municodeords@civicplus.com](mailto:Municodeords@civicplus.com). However, if WORD format is not available, we welcome any document format including PDF.

**SVj (she/her/hers)**

Production Support Specialist Supplement Department • CivicPlus  
[civicplus.com](http://civicplus.com)



Powering and Empowering Local Governments

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**From:** Donna Scott <donna.scott@brevardclerk.us>  
**Sent:** Thursday, September 28, 2023 10:03 AM  
**To:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Subject:** Ordinances to file with Municode

You don't often get email from [donna.scott@brevardclerk.us](mailto:donna.scott@brevardclerk.us). [Learn why this is important](#)

Hello,

Attached is Ordinance Nos. 23-24 and 22-25 to be filed with Municode.

Thank you,  
Donna Scott  
Assistant Clerk to the Board  
321-637-2001



Brevard County, Florida  
**Clerk of the Court**  
Rachel M. Sadoff

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This email was scanned by Bitdefender

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**Under Florida law, all correspondence sent to the Clerk's Office, which is not exempt or confidential pursuant to Chapter 119 of the Florida Statutes, is public record. If you do not want the public record contents of your e-mail address to be provided to the public in response to a public records request, please do not send electronic mail to this entity. Instead, contact this office by phone or in writing.**

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This email was scanned by Bitdefender

## Donna Scott

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**From:** County Ordinances <CountyOrdinances@dos.myflorida.com>  
**Sent:** Thursday, September 28, 2023 9:17 AM  
**To:** Donna Scott; County Ordinances  
**Subject:** RE: BRE20230912\_ORIDINANCE2023\_24  
**Attachments:** Brevard20230927\_Ordinance2023\_24\_Ack.pdf

Good morning,

Please find the attached acknowledgment letter for Brevard County Ordinance No. 2023-24, which was filed in this office on September 27, 2023.

Best,

County Ordinances  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida

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**From:** Donna Scott <donna.scott@brevardclerk.us>  
**Sent:** Wednesday, September 27, 2023 2:11 PM  
**To:** County Ordinances <CountyOrdinances@dos.myflorida.com>  
**Subject:** BRE20230912\_ORIDINANCE2023\_24

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### EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Hello,

Attached is Ordinance No. 2023-24, to be filed with the State for Brevard County.

Thank you,  
Donna Scott  
Assistant Clerk to the Board  
321-637-2001



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This email was scanned by Bitdefender

**ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION**  
Chapter 196.1995, Florida Statutes

DR-418  
R. 12/99

RECEIVED  
RECEIVED  
JAN 23 2023  
JAN 23 2023

To be filed with the Board of County Commissioners, the governing boards of the municipal both, no later than March 1 of the year the exemption is desired to take effect.

Ordinance No.  
2018-17

1 Business name <u>Midwest Dental Arts, Inc.</u>	Mailing address <u>1490 Chesapeake Blvd. SE Palm Bay, FL 32909</u>
2 Please give name and telephone number of owner or person in charge of this business. Name <u>Jamey Schropp</u>	Telephone number <u>321 426 7723</u>
3 Exact Location (Legal Description and Street Address) of Property for which this return is filed	4 Date you began, or will begin, business at this facility <u>01.01.2021</u>
5 Description of the improvements to real property for which this exemption is requested <u>New construction of Dental Lab</u>	Date of commencement of construction of improvements <u>01.01.2021</u>

Class or Item	Age	Date of Purchase	Taxpayer's Estimate of			Cond*
			Original Cost	Fair Market Rent	Cond*	
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$
			\$	\$		\$

Average value of inventory on hand: 40750 \*Condition: good, avg (average), or poor

Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.

7 Do you desire exemption as a <input type="checkbox"/> new business or <input checked="" type="checkbox"/> expansion of an existing business	9 Trade levels (check as many as apply)
8 Describe type or nature of your business <u>Dental Lab</u>	<input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input checked="" type="checkbox"/> Manufacturing <input type="checkbox"/> Professional
10 Number of full-time employees to be employed in Florida <u>44</u>	<input type="checkbox"/> Service <input type="checkbox"/> Office <input type="checkbox"/> Other, specify:
If an expansion of an existing business: Net Increase in employment <u>4</u>	% Increase in productive output resulting from this expansion

11 Sales factor for the facility requesting exemption:

Total sales in Florida from this facility-one (1) location only <u>6824014.05</u>	divided by	Total sales everywhere from this facility-one (1) location only <u>6824014.05</u>	=	<u>100</u> %
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12 For office space owned and used by a corporation newly domiciled in Florida Date of incorporation in Florida 11/19/2013 Number of full-time employees at this location 32

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

Date <u>01.10.2023</u>	Signature, preparer
Signature, taxpayer <u>[Signature]</u>	Preparer's address
Title <u>president</u>	Preparer's telephone number

Property Appraiser's Use Only	
I Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources	\$ <u>—</u>
II Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section	\$ <u>—</u>
III Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted and the property for which the exemption is requested would otherwise have been subject to taxation	\$ <u>12,869.36</u>
IV Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted Improvements to real property \$ <u>2,448,830</u> Personal property \$ <u>672,712</u>	
V I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a <input type="checkbox"/> new business <input type="checkbox"/> expansion of an existing business <input type="checkbox"/> neither	
VI Last year for which exemption may be applied <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Application to be filed not later than March 1 3-21-23 Date [Signature] Signature, Property Appraiser



## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Brevard County, Florida, on September 12, 2023, at 9:00 a.m., in the Commission Room at 2725 Judge Fran Jamieson Way, Building C, First Floor, Viera, Florida, 32940, will hold a public hearing on the following ordinance:

### ORDINANCE NO. 2023-\_\_\_\_\_

**AN ORDINANCE REPEALING ORDINANCE 2018-17 AND SECTION 102-240 OF THE BREVARD COUNTY CODE OF ORDINANCES, GRANTED TO MIDWEST DENTAL ARTS, INC. (PROJECT RAINBOW) FOR CERTAIN AD VALOREM TAX EXEMPTIONS FOR FAILURE TO MEET THE CRITERIA FOR SUCH EXEMPTIONS; AND PROVIDING AN EFFECTIVE DATE.**

Interested parties may appear at the September 12, 2023, meeting and be heard with respect to the proposed ordinance. A copy of the draft ordinance may be inspected at the following locations:

- Office of Clerk to the Board of County Commissioners, Titusville, Florida
- Titusville Public Library, Titusville, Florida
- Catherine Schweinsberg Rood Central Library, Cocoa, Florida
- Melbourne Public Library, Melbourne, Florida
- South Mainland/Micco Public Library, Micco, Florida

A copy of the draft ordinance may also be viewed online at <https://brevardfl.gov/docs/default-source/county-attorney-documents/midwest-dental-arts-inc-ordinance-for-website.docx>.

Pursuant to Section 286.0105 Florida Statutes, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or herein, he or she will need a record of the proceeding, and that, for such purpose, he or she will need to ensure that a verbatim record of the proceedings is made, at his or her own expense, which record includes the testimony and evidence upon which any such appeal is to be based. Such person may provide a court reporter, stenographer, or a tape recorder for such verbatim record. In accordance with the Americans Disabilities Act, persons needing a special accommodation or an interpreter to participate in the proceedings, please notify the department sponsoring the meeting/hearing, or the County Manager's Office, (321) 633-2001, at least 48 hours in advance. TDD:1-800-955-8771. Assisted Listening System receivers are available for the hearing impaired, and can be obtained from the Sound Technician at the meeting. This meeting will be broadcast live on Space Coast Government Television (SCGTV) on Bighthouse Networks channel 499, Comcast Cable Communications channel 51 in North Brevard and channel 13 in South Brevard, and AT&T U-verse channel 99. SCGTV will also replay this meeting during the coming month. Check the SCGTV website for daily program updates.

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ORDINANCE NO. 2018- 17

**AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION TO PROJECT RAINBOW. SPECIFYING THE ITEMS EXEMPTED; PROVIDING THE EXPIRATION DATE OF THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF CHAPTER 196.1995(16) F.S.; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; PROJECT RAINBOW; 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, Project Rainbow, has requested that the Board of County Commissioners exempt ad valorem taxes for real property used in its new business or expansion of an existing business as well as tangible personal property at Legal Description of property: Parcel ID #29-37-09-MY-3042-6; Plat Book/Page: 0030/0060 Port Malabar Unit 56 Lot 6 Blk 3042  
Tax Code- 34U0

WHEREAS, the Economic Development Commission of Florida's Space Coast has recommended approval of the exemption for Project Rainbow, and

WHEREAS, the Property Appraiser has provided the Board of County Commissioners with its report as required by Chapter 196.1995(16) F.S.; and

WHEREAS, it has been determined that Project Rainbow, meets the requirements of Chapter 196.012(14) or (15) F.S., for new business or an expansion of an existing 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 a new section 102-2\_\_\_ as follows:

(a) An Economic Development Ad Valorem Tax Exemption is hereby granted to Project Rainbow (hereafter referred to as "the Company"), for:

1. 80 percent a) of the assessed value of all improvements to real property made by or for the use of a new business as determined by the Property Appraiser for the first year after substantial completion of those improvements; and b) of the assessed value of all tangible personal property of such new business in place during that first year, or
2. 80 percent a) of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business in the first year of assessment after substantial completion of those improvements and b) of the

Officially filed with the Secretary of State on July 25, 2018.

assessed value of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business during that first year.

- (b) The total amount of revenue available to the County from ad valorem tax sources for the current fiscal year is \$ 218,681,157.58; \$ 731,175.18 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 eight (8) years commencing with the first year the new or expanded facility and tangible personal property are added to the assessment roll.
- (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 either a new business or expansion of an existing business, as defined by Chapter 196.0125(14) or (15), Florida Statutes.
- (e) The Company 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 eight (8) years during which the Company is eligible to receive ad valorem tax exemption. If the annual report is not received, or if the annual report indicates the Company, no longer meets the criteria of section 196.012(14) or (15), Florida Statutes, 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 or expansion of an existing business, including improvements to real property or acquisition of taxable tangible personal property, or has not timely provided the number of jobs qualifying the new business or expansion of an existing business for the 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, upon discovery of the Company's failure to qualify for the ad valorem tax exemption granted by this ordinance, the Board of County Commissioners may revoke this Ordinance, and the company shall reimburse those County ad valorem taxes abated in favor of the Company for that period of time that it was determined that the Company no longer met the criteria of section 196.012 (14) or (15), F.S., which ever was applicable to the exemption granted by this ordinance.

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 - 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.

DONE, ORDERED AND ADOPTED in Regular Session this 24th day of July, 2018

ATTEST:



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

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA



By: \_\_\_\_\_  
Rita Pritchett, Chair

As approved by the Board on 7/24/18

**SUPPLEMENTAL APPLICATION**

**BREVARD COUNTY ECONOMIC DEVELOPMENT  
AD VALOREM TAX EXEMPTION PROGRAM**

APPLICANT NAME: Project Rainbow

**NOTICE:** This supplement is to be used by the applicant to provide additional information required by Economic Development Ad Valorem Tax Abatement Ordinance, Chapter 102, Division 3, Sections 181-191, Brevard County Code; and to provide other information requested by the Board of County Commissioners and the entities who will review the application.

Any business seeking an exemption shall file an application with the County before the business has made the decision to locate a new business in the County or before the business has made the decision to expand an existing business in the County. Any business decisions, such as announcements, leasing of space or hiring of employees, made prior to final County Economic Development Tax Abatement approval (and not made contingent upon County approval) may constitute grounds for disapproval. Projects, which clearly do not require inducement, will not be approved.

1. Length of exemption requested is total of 10 years (length of exemption approved is sole discretion of County Commission and commences on the adoption date of the ordinance granting the exemption).

2. Proposed Property Address (legal description & street address):  
Parcel ID #29-37-09-MY-3042-6 Legal Description: Plat Book/Page: 0030/0060 Port Malabar Unit 56 Lot 6 Blk 3042

3. Property Owner Name: Mriqlobal  
Address: 425 Volker Blvd. Kansas City MO 64110  
Telephone No. ( ) FAX No. ( )

4. Authorized Agent: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone Number: ( ) Fax No. ( )

5. Type of Industry or business: Design and Manufacturing Services

6. NAICS Code(s) 541990

7. Brief description of product and expansion plans (The applicant is to provide an executive summary of its business plan):  
Project Rainbow is a leading manufacturer of products used in medical settings. The company provides design and manufacturing services both inside and outside the state of Florida.

Anticipated number of new employees (The applicant is to provide a breakdown of jobs to be created by category and planned salary to be paid by position):

Project Year	Number of net new full-time equivalent Brevard County jobs created in the business unit
I	10
II	10
III	10
Total	30

8. As of the date of this application, what is your total current Brevard County Employment? 28

9. Expected number of new employees who will reside in Brevard County: 30

10. Percentage of existing employees who have resided in the County for more than two years: 50%

11. Anticipated average wage of employees (excluding employee benefits, but including overtime): \$46,000

12. Estimated new capital investment as a result of expansion or relocation of business:  
Estimated new construction value: \$3,000,000  
Estimated new personal property value: \$2,100,000

13. Environmental impact of business. (Identify the number and type of environmental permits required as a result of this project: e.g. air, soil and water pollution, water and sewer, dredge and fill, storm water, industrial wastewater; provide a brief narrative statement of the company's environmental impacts): Standard water, sewer and storm water

14. Anticipated volume of business or production (estimated gross revenue): Estimated volume of business in excess of \$3M

15. Would the relocation or expansion occur without the exemption: Yes  No

16. Estimated source of supplies (local or otherwise):

Estimated % source of supplies County: 0%

Estimated % source of supplies Florida: 20%

Estimated % source of supplies out-of-state: 80%

17. Business is/will be located in a community redevelopment area: Yes [ ] No [X]

Name of area: \_\_\_\_\_

18. Do you desire exemption as a "Relocation" [ ], "Expansion of Existing Business Function" [X] or as an "Expansion of New Business Function" [ ]

**SIGNATURES:**

I hereby confirm the information provided by Project Rainbow to the Economic Development Commission of Florida's Space Coast and the Board of County Commissioners for the purpose of calculating the economic impact and benefit of the proposed tax abatement is true, accurate and complete. I further confirm that Project Rainbow is not in violation of any federal, state or local law, or regulation governing environmental matters. I hereby acknowledge and agree upon approval of the Economic Development Ad Valorem Tax Abatement Ordinance by the Brevard County Board of County Commissioners that Project Rainbow will provide the CareerSource Brevard its job openings to be posted on [www.employflorida.com](http://www.employflorida.com) and agrees to consider for employment candidates referred by Brevard Workforce.

DATE: \_\_\_\_\_

SIGNED: \_\_\_\_\_

SIGNED: \_\_\_\_\_

2425 Pine apple Ave #108 Melbourne, FL 32935  
(Preparer)

(Applicant)

TITLE: \_\_\_\_\_

321-663-3546  
(Preparer's Address)

(Preparer's Telephone Number)

**ECONOMIC DEVELOPMENT COMMISSION (EDC) USE ONLY**

**EDC Economic Impact Analysis:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**EDC's Recommendation:**

The Economic Development Commission of Florida's Space Coast hereby certifies that it has proof, to the satisfaction of the EDC, that the applicant meets the criteria of a new business or for an expansion of an existing business as defined in Section 184, Chapter 102, Brevard County Code. Furthermore, the EDC has conducted an economic impact analysis, applying acceptable multipliers as defined by the State Department of Commerce, which concludes that the applicant does hereby meet the economic benefit test; and, therefore, the EDC recommends to the Brevard County Commission that the applicant receive an ad valorem tax exemption for 80 percent of its eligible taxes and for a period of 8 years.

DATE: 7/17/2018

SIGNED: \_\_\_\_\_

Se. Dir. Bus. Dev.  
(EDC President)

**COUNTY USE ONLY**

**County Manager's Recommendation:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE: \_\_\_\_\_

SIGNED: \_\_\_\_\_

(County Manager)

**BREVARD COUNTY**  
**ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION**  
**Chapter 196, Florida Statutes**

To be filed with the Board of County Commissioners, the governing board of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.

1. Business name: Project Rainbow  
 Mailing address: \_\_\_\_\_
2. Name of person in charge of business: \_\_\_\_\_  
 Telephone No.: (\_\_\_\_) \_\_\_\_\_ FAX No.: (\_\_\_\_) \_\_\_\_\_
3. Location of business (legal description and street address) of property for which this report is filed:  
Parcel ID #29-37-09-MY-3042-6 Legal Description: Plat Book/Page: 0030/0080 Port Malabar Unit 56 Lot 6 Dk 3042
4. Date business opened at this facility: TBD
5. a. Description of the improvements to real property for which this exemption is requested:  
\$3,000,000 in new construction
- b. Date of commencement of construction of improvements: TBD Estimated 2<sup>nd</sup> Quarter 2019
6. a. Description of the tangible personal property for which this exemption is requested and date when property was purchased:

Class or Item	Age	Date of Purchase	Original Cost	Taxpayer's Estimate of Condition	Taxpayer's Estimate of Fair Market Value	APPRAISER USE ONLY
Misc Manufacturing Equipment TBD anticipated \$2,100,000						1,890,000

- b. Average value of inventory on hand: \$500,000
- c. Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.
7. Do you desire exemption as a "New Business" [ ] or as an "Expansion of an Existing Business" [ X ]
8. Describe the type or nature of your business: Design and manufacturing services
9. Trade level (check as many as apply):  
 Wholesale [ ] Manufacturing [X] Professional [ ] Service [X] Office [ ] Other [ ]
10. a. Number of full time employees employed in Florida: 35
- b. If an expansion of an existing business:
  - (1) Net increase in employment 30 or 100 %
  - (2) Increase in productive output resulting from this expansion 50-100 %



11. Sales factor for the facility requesting exemption:

Total sales in Florida from this facility - one (1) location only \$1,200,000 divided by  
Total sales everywhere from this facility - one (1) location only \$3,000,000 = 40%

12. For office space owned and used by a corporation newly domiciled in Florida: Not yet Incorporated

a. Date of incorporation in Florida: N/A  
b. Number of full-time employees at this location 28

13. If requesting an exemption due to location in a slum or blighted area, please furnish such additional information as required by the County Commission, City Commission, or Property Appraiser.

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: \_\_\_\_\_

Signed: [Signature]  
(Preparer)

SIGNED: \_\_\_\_\_  
(Taxpayer)

205 Pineapple Ave #108 Melbourne, FL 32935  
(Preparer's Address)

TITLE: \_\_\_\_\_

321 - 663 - 3546  
(Preparer's Telephone Number)

PROPERTY APPRAISER'S USE ONLY

I. Total revenue available to the County or municipality for the current fiscal year from ad valorem tax sources: 218,681,157.58

II. Revenue lost to the County or municipality for the current fiscal year by virtue of exemptions previously granted under this section: 731,175.18

III. Estimate of the revenue which will be lost to the County during the current fiscal year if the exemption applied for were granted had property for which the exemption is requested otherwise been subject to taxation: 23,120.41

IV. Estimate of the taxable value lost to the County or municipality if the exemption applied for were granted:  
Improvements to real property 2,550,000 Personal Property 1,890,000

V. I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a New Business [ ], an Expansion of an Existing Business [X], or Neither [ ].

VI. Last year for which exemption may be applied: dependent upon the number of years granted by the BOCC.

DATE: 7-16-18

SIGNED: [Signature]  
(Property Appraiser)

RETURN TO BE FILED NOT LATER THAN MARCH 1



**BOARD OF COUNTY COMMISSIONERS**

**County Manager's Office**  
2725 Judge Fran Jamieson Way  
Building C, Room 301  
Viera, Florida 32940

August 23, 2023

Via Certified Letter # 7020 1810 0001 3178 8692

Jamey Schropp, President  
Midwest Dental Arts, Inc.  
1291 Highway 965  
Swisher, IA 52338

Re: Brevard County's Ad Valorem Tax Exemption Program Ordinance No. 2018-17

Dear Mr. Schropp,

The Board of County Commissioners on July 24, 2018, granted Midwest Dental Arts, Inc. a/k/a Project Rainbow an ad valorem tax exemption for a period of 8 years and 80 percent on real and tangible property added to the County's assessment roll at 1490 Treeland Boulevard SE, Palm Bay, Florida.

Based on the information provided in Midwest Dental Arts, Inc. 2022 Annual Report, the Company no longer qualifies for the County's Ad Valorem Tax Exemption program. The original application for the ad valorem exemption stated that the Company planned to create 30 new jobs (in addition to maintaining the 28 employees that were working within Brevard County at the time of adoption) with an average wage of \$46,000 and invest \$5.1 million in improvements to real property and additional tangible personal property added to the assessment rolls.

In follow-up to correspondence from the County on July 27, 2023, this is to notify you that the Board of County Commissioners will hold a Public Hearing on Tuesday, September 12, 2023, at 9:00 a.m. to consider rescinding the County's Ad Valorem Tax Exemption granted to Midwest Dental Arts, Inc. The Public Hearing will be held in the Commission Room located at 2725 Judge Fran Jamieson Way, Building C, First Floor, Viera, Florida, 32940.

Although your presence at this Public Hearing is not required, I wanted to ensure that you were aware of this agenda item.

Sincerely,

Frank Abbate  
County Manager  
Brevard County, Florida

cc: Karen Schropp, Registered Agent

Midwest Dental Arts, Inc.  
1291 Hwy 965  
Swisher, Iowa 52338

County Manager's Office  
2725 Judge Fran Jamieson Way  
Viera, Florida 32940

August 4<sup>th</sup>, 2023

To Whom It May Concern:

After receiving your letter about possibly revoking our Ad Valorem Tax Exemption, we as a company reviewed our employees and new hires for the year 2022. Our records show we hired a total of 27 Full-Time Employees in the year 2022. Unfortunately, after the pandemic finding employees & employee retention has become a major struggle for our business. We have kept and maintained 10 of those new hires. Our employee count is not down due to not having work or letting people go, rather employees are resigning from their positions. We would like you to reconsider recommending the board revoke our exemption knowing we are doing everything we can to get new employees on board. If you have any additional questions, please do not hesitate to reach out.

Regards,



Jamey Schropp, President of Midwest Dental Arts, Inc.

RECEIVED

AUG - 9 2023

County Manager's  
Office



BOARD OF COUNTY COMMISSIONERS

County Manager's Office  
2725 Judge Fran Jamieson Way  
Building C, Room 301  
Viera, Florida 32940

July 27, 2023

Via Certified Letter # 7020 1810 0001 3178 8678

Jamey Schropp, President  
Midwest Dental Arts, Inc.  
1291 Highway 965  
Swisher, IA 52338

Re: Brevard County's Ad Valorem Tax Exemption Program Ordinance No. 2018-17

Dear Mr. Schropp,

The Board of County Commissioners on July 24, 2018, granted Midwest Dental Arts, Inc. a/k/a Project Rainbow an ad valorem tax exemption for a period of 8 years and 80 percent on real and tangible property added to the County's assessment roll at 1490 Treeland Boulevard SE, Palm Bay, Florida. Companies that participate in the County's Ad Valorem Tax Exemption Program maintain their eligibility as set forth in Ordinance 2018-17. The County reviews the eligibility of each company on an annual basis. A company's annual report along with employment verification information such as Employer's Quarterly Federal Tax Return (Form 941) is reviewed as well as information from the records of the Brevard County Property Appraiser's Office.

Based on the information provided in Midwest Dental Arts, Inc. 2022 Annual Report, the Company no longer qualifies for the County's Ad Valorem Tax Exemption program. The original application for the ad valorem exemption stated that the Company planned to create 30 new jobs (in addition to maintaining the 28 employees that were working within Brevard County at the time of adoption) with an average wage of \$46,000 and invest \$5.1 million in improvements to real property and additional tangible personal property added to the assessment rolls. However, as reported on the 2022 Annual Report, the Company reported 4 new jobs. Therefore, County staff is considering recommending the Brevard County Board of County Commissioners revoke the County's Ad Valorem Tax Exemption granted to Midwest Dental Arts, Inc. at the Board's meeting on Tuesday, September 12, 2023, at 9:00 a.m. If you have compelling reasons for the County to reconsider the revocation, please provide this information by Friday, August 11, 2023. You may address your correspondence to the following address: 2725 Judge Fran Jamieson Way, Building C, Room 301, Viera, Florida 32940 or you may call Karen Conde at 321-633-2001 if you need additional information.

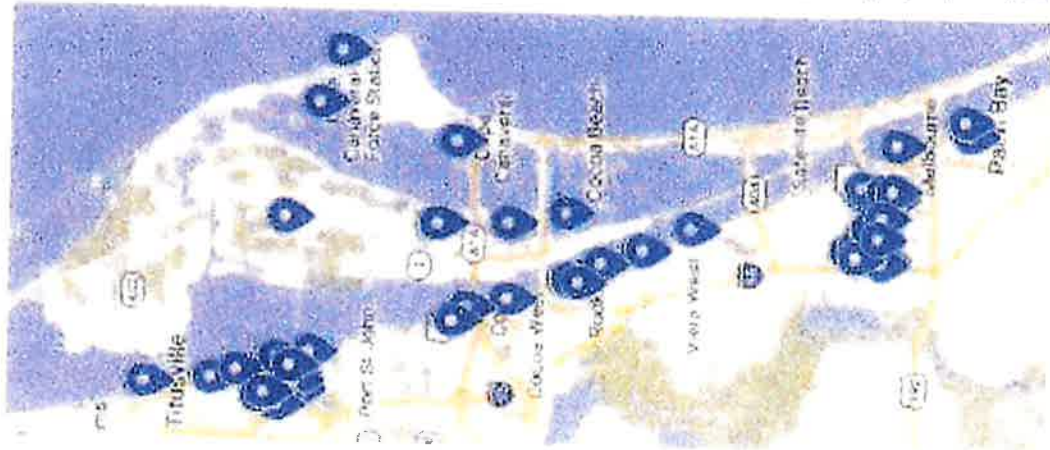
Sincerely,

Frank Abbate  
County Manager  
Brevard County, Florida

cc: Karen Schropp, Registered Agent

# PROJECT ANNOUNCEMENTS

EDC of Florida's Space Coast – October 2010 to August 2023



Projects	Fiscal Year (Oct.-Sep.)	City	Announced Total New Jobs*	Retained Jobs	Announced Capital Investment**	Estimated Economic Impact***
OneWeb Satellites	15/16	Merritt Island	250	-	\$85.00M	\$36.13M
Thales	15/16	Melbourne	327	-	\$31.22M	\$52.81M
Lockheed Martin	15/16	Titusville	300	-	\$80.00M	\$69.06M
Cross-Brands Manufacturing	15/16	Cocoa	70	-	\$2.10M	\$21.01M
RUAG Space USA Inc	16/17	Titusville	10	-	\$2.40M	\$0.97M
Comprehensive Health Services	16/17	Cape Canaveral	150	-	\$4.50M	\$17.99M
Walmart	16/17	Cocoa	460	-	\$148.00M	\$35.47M
Red Canyon, Inc.	16/17	Titusville	20	-	\$3.95M	\$2.82M
ERC	16/17	Melbourne	350	-	\$3.90M	DNR
Protac Industries	16/17	Rockledge	15	-	DNR	DNR
Astro Pak	16/17	Titusville	17	12	\$4.60M	\$2.39M
MG Foods	17/18	Melbourne	95	0	\$2.30M	\$9.23M
Project Rainbow	17/18	Palm Bay	30	28	\$5.10M	\$3.20M
Boeing	18/19	Titusville	40	-	-	-
BK Technologies, Inc.	18/19	West Melbourne	35	-	\$3M	\$6.4M
Roswell U.S. LLC	20/21	Rockledge	21	-	\$1M	\$2.4M
Space Perspective	21/22	Titusville	240	-	\$38M	-
USSI Global	21/22	West Melbourne	21	-	\$1.5M	\$2.52M
Dassault Falcon Jet Corp.	22/23	Melbourne	400	-	\$115M	\$48.94M
Rogue Valley Microdevices, Inc.	22/23	Palm Bay	30	-	\$25M	\$4.72M
Amazon	22/23	Cape Canaveral	50	-	\$120M	-
<b>TOTAL = 59</b>			<b>9680</b>	<b>7,337</b>	<b>\$1,919M</b>	<b>\$2,459M</b>

DNR: Do Not Release (at company's request); \*Projections reported by company over the 3-year timeframe from commencement to operations; \*\*Totals represent aggregate data of reporting companies; \*\*\* Estimate calculated using IMPLAN modeling based on data provided by company.