



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.1.

12/17/2024

Subject:

Economic Development Ad Valorem Tax Abatement Program

Fiscal Impact:

N/A

Dept/Office:

County Manager's Office / Economic Development Commission of Florida's Space Coast

Requested Action:

It is requested that the Board of County Commissioners review and consider the attached draft Ordinance.

Summary Explanation and Background:

On November 4, 2014, the County Ad Valorem Tax Referendum was approved by the voters of Brevard County. In accordance with Section 196.1995 (6), Florida Statutes, such program expires 10 years after the date such authority was approved in an election. It can be renewed for subsequent 10-year periods if each 10-year renewal is approved in a referendum called and held pursuant to section 196.1995, Florida Statutes. The County's Economic Development Ad Valorem Tax Abatement Program sunset in November 2024.

On July 23, 2024, the Board of County Commissioners approved, under Item I.1., a Resolution Calling for a Referendum of Economic Development Ad Valorem Tax Abatement Program. Based upon Board Action, the Referendum was placed on the November 5, 2024 ballot. The voters of Brevard County voted 71.72% in favor of/for the authority to grant Economic Development Ad Valorem Tax Exemptions.

This draft Ordinance would provide the ability for the Board of County Commissioners to offer Economic Development Ad Valorem Tax Exemptions under this program to eligible businesses. Each application for the Economic Development Ad Valorem Tax Abatement Program would be evaluated on a case-by-case basis by the Board of County Commissioners.

Clerk to the Board Instructions:

Please send Board action to the County Manager's Office, the County Attorney's Office, and the Economic Development Commission of Florida's Space Coast (located at 6525 3rd Street, Suite 304, Rockledge, FL 32955).



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

December 18, 2024

M E M O R A N D U M

TO: Frank Abbate, County Manager

RE: Item H.1., Ordinance for Economic Development Ad Valorem Tax Abatement Program

The Board of County Commissioners, in regular session on December 17, 2024, adopted Ordinance No. 24-32, providing for an Economic Development Ad Valorem Tax Abatement Program. Enclosed is the 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

cc: County Attorney
Economic Development Commission



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 19, 2024

Rachel Sadoff
County Clerk
Brevard County
Post Office Box 999
Titusville, FL 32781-0999

Dear 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. 2024-32, which was filed in this office on December 18, 2024.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL

ORDINANCE 2024-32

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CONTINUING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FOR INTENT AND DECLARATION; AMENDING CHAPTER 102 – TAXATION, ARTICLE IV. – AD VALOREM PROPERTY TAXATION, DIVISION 3. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ORDINANCE, BREVARD COUNTY CODE OF ORDINANCES; AMENDING SECTION 102-182. – ENACTMENT AUTHORITY; AMENDING SECTION 102-184. – DEFINITION OF TERMS; AMENDING SECTION 102-185. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ESTABLISHED; AMENDING SECTION 102-186. – APPLICATION FOR EXEMPTION; AMENDING SECTION 102-187. – BOARD OF COUNTY COMMISSIONERS’ CONSIDERATION OF APPLICATION; AMENDING SECTION 102-189. – REVOCATION OF EXEMPTION/RECOVERY OF FUNDS; AMENDING SECTION 102-192. – SUNSET REPEALER; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners is authorized to support economic growth by providing an incentive for employment opportunities that will lead to the improvement of the quality of life of the residents of Brevard County and the positive expansion of the economy; and

WHEREAS, to this end, the Board of County Commissioners desires to continue to consider applications for ad valorem tax exemptions for new businesses relocating to Brevard County and for expansions of businesses already situated in Brevard County; and

WHEREAS, such exemptions are authorized pursuant to Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, upon the successful passage of a referendum; and

Officially filed with the Secretary of State on December 18, 2024.

WHEREAS, the electors of Brevard County have authorized the offering of ad valorem tax exemptions as evidenced by the successful passage of a referendum held on this issue on November 5, 2024.

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

SECTION 1. Section 102-182 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-182. *Enactment authority.*

Article VII, Section 3, of the Constitution of the State of Florida and F.S. § 196.1995, empowers the county to grant economic development ad valorem tax exemptions after the electors of the county, voting on the question in a referendum, authorize such exemptions. In a referendum held on November 5, 2024, the voters of the county authorized the board of county commissioners to grant economic development ad valorem tax exemptions.

SECTION 2. Section 102-184 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-184. *Definition of terms.*

The following words, phrases and terms shall have the same meanings attributed to them in current Florida Statutes and in the current Florida Administrative Code, except where the context clearly indicates otherwise:

Applicant. Any person, firm partnership or corporation who files an application with the board seeking an economic development ad valorem tax exemption.

Board. The board of county commissioners of the county.

Business. Any activity engaged in by any person, firm, partnership, corporation or other business organization or entity, with the object of private or public gain, benefit or advantage, either direct or indirect.

Department. The Florida Department of Revenue.

EDC. The Economic Development Commission of Florida's Space Coast, Inc.

Expansion of an existing business. Shall have the meaning defined in F.S. § 196.012, as currently in effect or as amended from time to time.

Full-time job. Shall mean employment of 25 or more hours during a normal workweek.

Improvements. Physical changes made to raw land, and structures placed on or under the land surface.

New business. Shall have the meaning defined in F.S. § 196.012, as currently in effect or as amended from time to time.

Part-time job. Shall mean employment of less than 25 hours during a normal workweek.

SECTION 3. Section 102-185 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-185. *Economic development ad valorem tax exemption established.*

- (a) There is herein established an economic development ad valorem tax exemption (hereinafter the "exemption"). The exemption is a local option tax incentive for new or expanding businesses which may be granted or refused at the discretion of the board.
- (b) The exemptions shall not accrue to improvements to real property made by or for the use of new or expanding businesses when such improvements have been included on the tax rolls prior to the effective date of the ordinance specifically granting a business an exemption as provided in subsection 102-187(h) herein.
- (c) No exemption shall be granted for the land upon which new or expanded businesses are to be located.
- (d) Any exemption granted may apply up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and of all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to real property are made or the tangible personal property is added or increased on or after the effective date of the ordinance specifically granting a business an exemption as provided in subsection 102-187(h) herein. Property acquired to replace existing property shall not be considered to facilitate a business expansion.
- (e) The exemption shall be granted by ordinance for every eligible project, as determined by the board at its discretion. The exemption may be granted for a period up to ten (10) years from the date of adoption of the ordinance granting the exemption, or may be granted for a period up to twenty (20) years from the date of adoption of the ordinance granting the exemption for data centers.
- (f) The exemption shall apply only to taxes levied by the county. The exemption shall not apply to taxes levied by a municipality, school district or water management district or to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12, Article VII of the Florida Constitution.

- (g) The ability to receive an exemption for the period granted shall be conditioned upon the applicant's ability to maintain the new business or the expansion of an existing business as defined in section 102-184 herein throughout the entire period. The applicant shall be required to submit a report on an annual basis to the board evidencing satisfaction of this condition. In addition, any business granted an exemption shall furnish to the board or its designee, such information/report as the board or its designee may reasonably deem necessary for the purpose of determining continuing performance by the business of the conditions stated in this division, the ordinance granting the exemption and the representations made in the application process.
- (h) If the county manager or designee receives written notice that a company qualifying for an ad valorem tax abatement under the authority of this division 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.

SECTION 4. Section 102-186 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-186. *Application for exemption.*

- (a) Any eligible person, firm, partnership or corporation which desires an exemption shall file with the county manager or his designee a good faith written application prescribed by the form(s) designated by the county manager or designee. The county manager shall perform initial screening of applicants and an initial recommendation to the board as to eligibility.
- (b) The board finds that ad valorem tax exemptions are granted under this article to induce new businesses to relocate to the county and to induce existing businesses to expand within the county. 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 to 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. If the board of county commissioners decides to consider the application, the public hearing on the adopting

ordinance will be held within 60 days from the date a completed application has been submitted to the county manager or his designee.

- (c) If the board determines that the applicant is eligible and has an interest in allowing the application to proceed, the board shall pass a resolution:
 - (1) Referring the application to the EDC for a review and recommendation of denial or approval specifying the degree and length of exemption recommended; and
 - (2) The property appraiser for evaluation and a report which shall include the following:
 - a. The total revenue available to the county for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total available revenue cannot be determined;
 - b. The amount of revenue lost to the county for the current fiscal year by virtue of exemptions previously granted, or an estimate of such revenue if the actual revenue lost cannot be determined;
 - c. An estimate of the amount of revenue which would be lost to the county for the current fiscal year if the exemption applied for was granted had the property for which the exemption is requested otherwise been subject to taxation; and
 - d. A determination as to whether the property for which an exemption is requested is to be incorporated into a new business or the expansion of an existing business, or into neither, which determination the property appraiser shall also affix to the face of the application. Upon request, the department will provide the property appraiser such information as it may have available to assist in making this determination.
- (d) The application shall request that the board adopt an ordinance granting the applicant the exemption and shall include, at a minimum, the following:
 - (1) The name and location of the new business or the expansion of an existing business;
 - (2) A legal description of the real property; a description of the improvements to the real property for which an exemption is requested and the date of intended or actual commencement of construction of such improvements;
 - (3) A description of the tangible personal property for which an exemption is requested and the dates when such property was or is to be purchased;
 - (4) Proof, to the satisfaction of the board, that the applicant meets the criteria for a new business or for an expansion of an existing business as defined in section 102-184 hereof;

(5) The following information:

- a. The anticipated number of new jobs that will be created;
- b. The number of current employees;
- c. Whether the new jobs are full-time or part-time as defined in Section 102-184 hereof;
- d. The expected number of employees who will reside in the county;
- e. The percentage of employees who have resided in the county for a period of more than two years;
- f. The average wage of the new jobs;
- g. The type of industry or business;
- h. The environmental impact of the business;
- i. The anticipated volume of business or production;
- j. Whether relocation or expansion would occur without the exemption;
- k. The cost and demand for services;
- l. The capital investment to be made;
- m. The source of supplies (local or otherwise);
- n. Whether the business will be/is located in a community redevelopment area;
and

(6) Other information deemed necessary by the county manager or designee.

- (d) If a new business is locating to, or an expansion of an existing business is occurring in, a community redevelopment area, the community redevelopment agency overseeing such area shall be provided a copy of the application for review and comment.
- (f) Upon submittal of the application, the county manager or his designee shall review same and, within ten days of submission, notify the applicant of any facial deficiencies.
- (g) The county manager or his designee shall review the application, based upon the criteria set forth in section 102-187 of this division. The review shall include an economic impact analysis, applying acceptable multipliers as defined by the State of Florida Department of Commerce, bureau of economic analysis. Impact analysis shall include number of jobs generated, wage rates and capital investments.

- (h) Prior to the public hearing on the ordinance required under section 102-187, the county manager shall provide a statement to the board as to whether the applicant meets the criteria, and degree and length of the exemption.
- (i) All degrees and length of exemption recommendations should be based on guidelines adopted by resolution of the board.

SECTION 5. Section 102-187 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-187. *Board of county commissioners' consideration of application.*

- (a) Within 30 days after receipt of the property appraiser's report and the EDC recommendation, the board shall hold a public hearing on the enactment of an ordinance granting the exemption. During the 60-day period, interested agencies and parties shall have an opportunity to review and comment on the application.
- (b) The threshold for consideration of approval shall be a determination as to whether the business meets the definition of a new business or of an expansion of an existing business as provided in section 102-184, and whether the business is a business which is not ineligible as defined in subsection (d) of this section.
- (c) The next levels for consideration of approval shall be:
 - (1) To determine whether the economic benefit test is met;
 - (2) To determine that the improvements or tangible personal property is not on the tax roll; and
 - (3) To determine that the improvements or tangible personal property are not already substantially complete and usable for their intended purpose.
- (d) Any existing business in violation of any federal, state or local law or regulation governing environmental matters may not be eligible for an exemption.
- (e) The board recognizes that a community redevelopment area's funding may be impacted should an exemption be granted in such an area. Therefore, should the board receive an objection to the exemption from a community redevelopment agency, the board may consider the objection in their deliberations.
- (h) After consideration of the EDC preliminary recommendation, the county manager's statement of meeting criteria, the application and the report of the property appraiser on the application, the board may choose to adopt an ordinance granting the exemption to a new or expanding business. If granted, the ordinance shall include the following information:

- (1) The name and address of the new business or expansion of an existing business;
 - (2) The total amount of revenue available to the county from ad valorem tax sources for the current fiscal year, the total amount of the revenue lost to the county for the current fiscal year by virtue of exemptions currently in effect, and the estimated amount of revenue attributable to the exemption to the new or expanding business;
 - (3) The expiration date of the exemption, which shall be ten years or less (depending upon the duration of the exemption granted) from the date the board enacts the ordinance granting the exemption; and
 - (4) A finding that the business meets the definition of a new business or an expansion of an existing business as set forth in section 102-184 herein.
- (i) No precedent shall be implied or inferred by the granting of an exemption to a new or expanding business. Applications for exemptions shall be considered by the board on a case-by-case basis for each application, after consideration of the application, the property appraiser's report on the application, and where appropriate, objections from a community redevelopment agency.

SECTION 6. Section 102-189 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-189. *Revocation of exemption/recovery of funds.*

Should any new business or expansion of an existing business fail to file the annual report or any other report required in section 102-185(g), or fail to continue to meet the definition of a new business or an expansion of an existing business, and/or fail to fulfill any other representation made to the board during the application process, the County Manager shall bring before the board for consideration an ordinance revoking the ad valorem tax exemption. An ordinance revoking the ad valorem tax exemption shall provide that the board recover any taxes waived during the exemption period. Nothing herein shall prohibit a business from reapplying for an ad valorem tax exemption pursuant to state law.

SECTION 7. Section 102-192 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-192. *Sunset repealer.*

This division shall stand repealed effective November 4, 2034, unless renewed by a referendum at a general or special election held upon, prior to, or in the same month as that date, as is authorized under the provisions of F.S. § 196.1995(1), (2) and (6) or any successor or amended version of that statute.

SECTION 8. Applicability.

This ordinance shall be applicable in all areas of Brevard County where Brevard County is the taxing authority.

SECTION 9. Inclusion in the Code of Ordinances.

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Brevard County, Florida. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or any other appropriate word.

SECTION 10. Severability.

If any section, subsection, paragraph, sentence, 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 purpose and intent of this ordinance.

SECTION 11. Repealing Clause.

All resolutions or other actions of the County which are in conflict herewith are hereby repealed to the extent of such conflict or inconsistency.

SECTION 12. Effective Date.

This Ordinance shall take effect upon filing as provided by law.


DONE, ORDERED AND ADOPTED by the Board of County Commissioners of Brevard County, in Regular Session, this 17th day of December, 2024.

ATTEST:



Rachel M. Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA



Rob Feltner, Chairman
As approved by the Board on 12/17/24

Approved as to Form and
Legal Sufficiency

By: 

COUNTY ATTORNEY

Acknowledgement by the Department of State of the State of Florida, on this, the 18th
day of December, 2024.

RESOLUTION 2024- 068

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CALLING A REFERENDUM ELECTION ON NOVEMBER 5, 2024 WITHIN THE TERRITORIAL LIMITS OF BREVARD COUNTY ON THE QUESTION AS TO WHETHER THE AUTHORITY OF THE BOARD OF COUNTY COMMISSIONERS TO GRANT PROPERTY TAX EXEMPTIONS TO NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES SHOULD BE RENEWED IN ACCORDANCE WITH THE AUTHORITY OF SECTION 196.1995, FLORIDA STATUTES, WHICH PERTAINS TO ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS; PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Chapter 125, Florida Statutes, and all other applicable provisions of law including Section 196.1995, Florida Statutes.

SECTION 2. FINDINGS. It is hereby found and determined as follows:

A. That ad valorem tax exemptions for the purpose of promoting economic development are authorized by the Constitution of the State of Florida under Section 3, Article VII and by law under Section 196.1995, Florida Statutes;

B. That ad valorem tax exemptions will help Brevard County attract new businesses and expansions to existing businesses;

C. That the attraction of new businesses and expansion of existing businesses will create new jobs or retain existing jobs within the County and thereby promote the public welfare;

D. That the Board of County Commissioners may, at its discretion, by ordinance, only after referendum approval of the electors of Brevard County, Florida, exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property and all tangible personal property of a new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate expansion of an existing business and of the net increase of tangible personal property acquired to facilitate such expansion.

SECTION 3. REFERENDUM. A special election referendum election is hereby called and ordered to be held in Brevard County at the time of the next general election to be held on November 5, 2024 to determine whether economic development ad valorem tax exemptions should continue to be given to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county.

SECTION 4. NOTICE OF REFERENDUM. This resolution shall be published twice in full as part of the Notice of the Referendum Election, together with a notice in substantially the form attached hereto as Exhibit "A" in the Legals Ads and Public Notices Section on Brevard County's publicly accessible website. The publications shall occur once in the fifth week and once in the third week prior to the week which includes November 5, 2024.

SECTION 5. NOTICE TO SUPERVISOR OF ELECTIONS. Upon adoption of this resolution, notice of the calling of the referendum election provided for in this resolution shall be delivered to the Supervisor of Elections. This resolution shall not be implemented unless the Supervisor of Elections provides his/her consent to a date when the registration books can be available pursuant to Section 100.151, Florida Statutes.

SECTION 6. PLACES OF VOTING, INSPECTORS, CLERKS. The polls will be open at the voting places on the date of the referendum during the times prescribed by law. All qualified electors residing within the County shall be entitled and permitted to vote at the referendum on the proposition set forth below. The places of voting and the inspectors and clerk for the referendum shall be those designated by the Supervisor of Elections of Brevard County.

SECTION 7. OFFICIAL BALLOT. Ballots to be used in the referendum shall contain a statement of the description of the proposed issue on economic development ad valorem tax exemptions and shall be in substantially the following form:

BALLOT
Brevard County, Florida

Caption: Economic Development Ad Valorem Tax Exemptions for new
 businesses and expansions of existing businesses

Shall the board of county commissioners of Brevard County, Florida continue to be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?

_____ Yes - For authority to grant exemptions.

_____ No - Against authority to grant exemptions.

SECTION 8. ABSENTEE VOTING. The form of ballots to be used in such referendum for absentee voters shall be the same as used at the polling places for said referendum or such other form as may be prescribed by law.

SECTION 9. PRINTING OF BALLOTS. The Supervisor of Elections for Brevard County is hereby authorized and requested to (a) have sample ballots printed and to deliver such sample ballots to the inspectors and clerks on or before the date and time for opening of the polls for such referendum and (b) have official ballots for use in such referendum printed and delivered in accordance with law.

SECTION 10. PAYMENT OF REFERENDUM EXPENSES. The County Manager is hereby authorized and directed to approve the payment of lawful expenses associated with conducting the referendum election and the Clerk of the Board of County Commissioners is hereby authorized and directed to disburse the funds necessary to pay such expenses.

SECTION 11. VOTER REGISTRATION BOOKS. The Supervisor of Elections for Brevard County is hereby authorized and requested to furnish to the inspectors and clerks at each place where the votes are to be cast in such referendum, applicable portions of the registration books or certified copies thereof showing the names of the qualified electors residing in the County.

SECTION 12. ELECTION PROCEDURE. The referendum shall be held and conducted in the manner prescribed by law and shall be as soon as practicable, be returned and canvassed in the manner prescribed by law. The result shall show the number of qualified electors who voted at such referendum and the number of votes cast respectively for and against approval of the proposition. Upon certification in the manner prescribed by law, the results shall be recorded in the minutes of the Board of County Commissioners.

SECTION 13. ELECTION RESULTS. If the majority of the votes cast at such a referendum shall be for the proposition, the Board of County Commissioners, at its discretion, by ordinance may thereafter grant ad valorem tax exemptions for new businesses and expansions of existing businesses of up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to the real property are made or the tangible personal property is added or increased on or after the day an ordinance granting such exemption is adopted.

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, sentence or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions or other actions of the County which are in conflict herewith are hereby repealed to the extent of such conflict or inconsistency.


SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the resolution shall not be implemented until such time as the Supervisor of Elections has consented to obtaining and making registration books available in accordance with Section 100.151, Florida Statutes.

DONE AND ADOPTED in Regular Session of the Board of County Commissioners of
Brevard County, Florida this 23rd day of July 2024.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA



Rachel M. Sadoff, Clerk

Jason Steele, Chair
(as approved by the Board on JUL 23 2024)

COLUMN SOFTWARE, PBC

STATE OF FLORIDA

COUNTY OF BREVARD COUNTY

Before the undersigned authority personally appeared Madeline Vostrejs, who on oath says that he or she is an authorized agent of Column software, PBC; that the attached copy of advertisement, being a legal advertisement or public notice in the matter of EDC Referendum Resolution 2024-068, was published on the publicly accessible website of Brevard County County, hosted by Column Software, PBC on
Sep. 29, 2024

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Florida Statutes.

PUBLICATION DATES:

Sep. 29, 2024

Notice ID: 5p5iHxxjSwBz0kcUz7v2

Notice Name: EDC Referendum Resolution 2024-068

PUBLICATION FEE: \$0.00

Signed by:

Madeline Vostrejs

_____, as authorized signatory of Column
Software, PBC

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 11/25/2024



Notary Public

Notarized remotely online using communication technology via Proof.



PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 188700
Expires on October 14, 2025



NOTICE OF REFERENDUM ELECTION

Pursuant to the provisions of Section 100.342, Florida Statutes, notice is hereby given that a special election shall be held on Tuesday, November 5, 2024, to determine whether the County Commission should continue to have the authority to grant ad valorem tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county as described in the following resolution number 2024-068 adopted by the Board of County Commissioners of Brevard County, Florida on July 23, 2024:

RESOLUTION 2024-068

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CALLING A REFERENDUM ELECTION ON NOVEMBER 5, 2024 WITHIN THE TERRITORIAL LIMITS OF BREVARD COUNTY ON THE QUESTION AS TO WHETHER THE AUTHORITY OF THE BOARD OF COUNTY COMMISSIONERS TO GRANT PROPERTY TAX EXEMPTIONS TO NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES SHOULD BE RENEWED IN ACCORDANCE WITH THE AUTHORITY OF SECTION 196.1995, FLORIDA STATUTES, WHICH PERTAINS TO ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS; PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Chapter 125, Florida Statutes, and all other applicable provisions of law including Section 196.1995, Florida Statutes.

SECTION 2. FINDINGS. It is hereby found and determined as follows:

A. That ad valorem tax exemptions for the purpose of promoting economic development are authorized by the Constitution of the State of Florida under Section 3, Article VII and by law under Section 196.1995, Florida Statutes;

B. That ad valorem tax exemptions will help Brevard County attract new businesses and expansions to existing businesses;

C. That the attraction of new businesses and expansion of existing businesses will create new jobs or retain existing jobs within the County and thereby promote the public welfare;

D. That the Board of County Commissioners may, at its discretion, by ordinance, only after referendum approval of the electors of Brevard County, Florida, exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property and all tangible personal property of a new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate expansion of an existing business and of the net increase of tangible personal property acquired to facilitate such expansion.

SECTION 3. REFERENDUM. A special election referendum election is hereby called and ordered to be held in Brevard County at the time of the next general election to be held on November 5, 2024 to determine whether economic development ad valorem tax exemptions should continue to be given to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county.

SECTION 4. NOTICE OF REFERENDUM. This resolution shall be published twice in full as part of the Notice of the Referendum Election, together with a notice in substantially the form attached hereto as Exhibit "A" in the Legal Ads and Public Notices Section on Brevard County's publicly accessible website. The publications shall occur once in the fifth week and once in the third week prior to the week which includes November 5, 2024.

SECTION 5. NOTICE TO SUPERVISOR OF ELECTIONS. Upon adoption of this resolution, notice of the calling of the referendum election provided for in this resolution shall be delivered to the Supervisor of Elections. This resolution shall not be implemented unless the Supervisor of Elections provides his/ her consent to a date when the registration books can be available pursuant to Section 100.151, Florida Statutes.

SECTION 6. PLACES OF VOTING, INSPECTORS, CLERKS. The polls will be open at the voting places on the date of the referendum during the times prescribed by law. All qualified electors residing within the County shall be entitled and permitted to vote at the referendum on the proposition set forth below. The places of voting and the inspectors and clerk for the referendum shall be those designated by the Supervisor of Elections of Brevard County.

SECTION 7. OFFICIAL BALLOT. Ballots to be used in the referendum shall contain a statement of the description of the proposed issue on economic development ad valorem tax exemptions and shall be in substantially the following form:

BALLOT Brevard County, Florida

Caption: Economic Development Ad Valorem Tax Exemptions for new businesses and expansions of existing businesses

Shall the board of county commissioners of Brevard County, Florida continue to be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?
For public notices online, go to <http://brevardfl.column.us>

☐ Yes - For authority to grant exemptions.
☐ No - Against authority to grant exemptions.

SECTION 8. ABSENTEE VOTING. The form of ballots to be used in such referendum for absentee voters shall be the same as used at the polling places for said referendum or such other form as may be prescribed by law.

SECTION 9. PRINTING OF BALLOTS. The Supervisor of Elections for Brevard County is hereby authorized and requested to (a) have sample ballots printed and to deliver such sample ballots to the inspectors and clerks on or before the date and time for opening of the polls for such referendum and (b) have official ballots for use in such referendum printed and delivered in accordance with law.

SECTION 10. PAYMENT OF REFERENDUM EXPENSES. The County Manager is hereby authorized and directed to approve the payment of lawful expenses associated with conducting the referendum election and the Clerk of the Board of County Commissioners is hereby authorized and directed to disburse the funds necessary to pay such expenses.

SECTION 11. VOTER REGISTRATION BOOKS. The Supervisor of Elections for Brevard County is hereby authorized and requested to furnish to the inspectors and clerks at each place where the votes are to be cast in such referendum, applicable portions of the registration books or certified copies thereof showing the names of the qualified electors residing in the County.

SECTION 12. ELECTION PROCEDURE. The referendum shall be held and conducted in the manner prescribed by law and shall be as soon as practicable, be returned and canvassed in the manner prescribed by law. The result shall show the number of qualified electors who voted at such referendum and the number of votes cast respectively for and against approval of the proposition. Upon certification in the manner prescribed by law, the results shall be recorded in the minutes of the Board of County Commissioners.

SECTION 13. ELECTION RESULTS. If the majority of the votes cast at such a referendum shall be for the proposition, the Board of County Commissioners, at its discretion, by ordinance may thereafter grant ad valorem tax exemptions for new businesses and expansions of existing businesses of up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to the real property are made or the tangible personal property is added or increased on or after the day an ordinance granting such exemption is adopted.

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, sentence or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions or other actions of the County which are in conflict herewith are hereby repealed to the extent of such conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the resolution shall not be implemented until such time as the Supervisor of Elections has consented to obtaining and making registration books available in accordance with Section 100.151, Florida Statutes.

DONE AND ADOPTED in Regular Session of the Board of County Commissioners of Brevard County, Florida this 23 rd day of July 2024.

ATTEST:
OF BREVARD COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

Rachel M. Sadoff, Clerk

Jason Steele, Chair

See Proof on Next Page

COLUMN SOFTWARE, PBC

STATE OF FLORIDA

COUNTY OF BREVARD COUNTY

Before the undersigned authority personally appeared Laquansay Nickson Watkins, who on oath says that he or she is an authorized agent of Column software, PBC; that the attached copy of advertisement, being a legal advertisement or public notice in the matter of EDC Referendum Resolution 2024-068 2nd Pub, was published on the publicly accessible website of Brevard County County, hosted by Column Software, PBC on Oct. 13, 2024

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Florida Statutes.

PUBLICATION DATES:

Oct. 13, 2024

Notice ID: hdvA2Z07sSnnE#7KtKs

Notice Name: EDC Referendum Resolution 2024-068 2nd Pub

PUBLICATION FEE: \$0.00

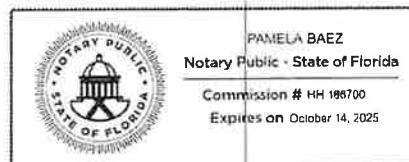
Signed by:

Laquansay Nickson Watkins Was authorized signatory of Column Software, PBC

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 10/14/2024



Pamela Baez

Notary Public
Notarized remotely online using communication technology via Proof.



NOTICE OF REFERENDUM ELECTION

Pursuant to the provisions of Section 100.342, Florida Statutes, notice is hereby given that a special election shall be held on Tuesday, November 5, 2024, to determine whether the County Commission should continue to have the authority to grant ad valorem tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county as described in the following resolution number 2024-068 adopted by the Board of County Commissioners of Brevard County, Florida on July 23, 2024:

RESOLUTION 2024-068

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CALLING A REFERENDUM ELECTION ON NOVEMBER 5, 2024 WITHIN THE TERRITORIAL LIMITS OF BREVARD COUNTY ON THE QUESTION AS TO WHETHER THE AUTHORITY OF THE BOARD OF COUNTY COMMISSIONERS TO GRANT PROPERTY TAX EXEMPTIONS TO NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES SHOULD BE RENEWED IN ACCORDANCE WITH THE AUTHORITY OF SECTION 196.1995, FLORIDA STATUTES, WHICH PERTAINS TO ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS; PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Chapter 125, Florida Statutes, and all other applicable provisions of law including Section 196.1995, Florida Statutes.

SECTION 2. FINDINGS. It is hereby found and determined as follows:

A. That ad valorem tax exemptions for the purpose of promoting economic development are authorized by the Constitution of the State of Florida under Section 3, Article VII and by law under Section 196.1995, Florida Statutes;

B. That ad valorem tax exemptions will help Brevard County attract new businesses and expansions to existing businesses;

C. That the attraction of new businesses and expansion of existing businesses will create new jobs or retain existing jobs within the County and thereby promote the public welfare;

D. That the Board of County Commissioners may, at its discretion, by ordinance, only after referendum approval of the electors of Brevard County, Florida, exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property and all tangible personal property of a new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate expansion of an existing business and of the net increase of tangible personal property acquired to facilitate such expansion.

SECTION 3. REFERENDUM. A special election referendum election is hereby called and ordered to be held in Brevard County at the time of the next general election to be held on November 5, 2024 to determine whether economic development ad valorem tax exemptions should continue to be given to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county.

SECTION 4. NOTICE OF REFERENDUM. This resolution shall be published twice in full as part of the Notice of the Referendum Election, together with a notice in substantially the form attached hereto as Exhibit "A" in the Legal Ads and Public Notices Section on Brevard County's publicly accessible website. The publications shall occur once in the fifth week and once in the third week prior to the week which includes November 5, 2024.

SECTION 5. NOTICE TO SUPERVISOR OF ELECTIONS. Upon adoption of this resolution, notice of the calling of the referendum election provided for in this resolution shall be delivered to the Supervisor of Elections. This resolution shall not be implemented unless the Supervisor of Elections provides his/ her consent to a date when the registration books can be available pursuant to Section 100.151, Florida Statutes.

SECTION 6. PLACES OF VOTING, INSPECTORS, CLERKS. The polls will be open at the voting places on the date of the referendum during the times prescribed by law. All qualified electors residing within the County shall be entitled and permitted to vote at the referendum on the proposition set forth below. The places of voting and the inspectors and clerk for the referendum shall be those designated by the Supervisor of Elections of Brevard County.

SECTION 7. OFFICIAL BALLOT. Ballots to be used in the referendum shall contain a statement of the description of the proposed issue on economic development ad valorem tax exemptions and shall be in substantially the following form:

BALLOT Brevard County, Florida

Caption: Economic Development Ad Valorem Tax Exemptions for new businesses and expansions of existing businesses

Shall the board of county commissioners of Brevard County, Florida continue to be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?
For public notices online, go to <http://brevardfl.column.us>

_____ Yes - For authority to grant exemptions.
_____ No - Against authority to grant exemptions.

SECTION 8. ABSENTEE VOTING. The form of ballots to be used in such referendum for absentee voters shall be the same as used at the polling places for said referendum or such other form as may be prescribed by law.

SECTION 9. PRINTING OF BALLOTS. The Supervisor of Elections for Brevard County is hereby authorized and requested to (a) have sample ballots printed and to deliver such sample ballots to the inspectors and clerks on or before the date and time for opening of the polls for such referendum and (b) have official ballots for use in such referendum printed and delivered in accordance with law.

SECTION 10. PAYMENT OF REFERENDUM EXPENSES. The County Manager is hereby authorized and directed to approve the payment of lawful expenses associated with conducting the referendum election and the Clerk of the Board of County Commissioners is hereby authorized and directed to disburse the funds necessary to pay such expenses.

SECTION 11. VOTER REGISTRATION BOOKS. The Supervisor of Elections for Brevard County is hereby authorized and requested to furnish to the inspectors and clerks at each place where the votes are to be cast in such referendum, applicable portions of the registration books or certified copies thereof showing the names of the qualified electors residing in the County.

SECTION 12. ELECTION PROCEDURE. The referendum shall be held and conducted in the manner prescribed by law and shall be as soon as practicable, be returned and canvassed in the manner prescribed by law. The result shall show the number of qualified electors who voted at such referendum and the number of votes cast respectively for and against approval of the proposition. Upon certification in the manner prescribed by law, the results shall be recorded in the minutes of the Board of County Commissioners.

SECTION 13. ELECTION RESULTS. If the majority of the votes cast at such a referendum shall be for the proposition, the Board of County Commissioners, at its discretion, by ordinance may thereafter grant ad valorem tax exemptions for new businesses and expansions of existing businesses of up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to the real property are made or the tangible personal property is added or increased on or after the day an ordinance granting such exemption is adopted.

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, sentence or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions or other actions of the County which are in conflict herewith are hereby repealed to the extent of such conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the resolution shall not be implemented until such time as the Supervisor of Elections has consented to obtaining and making registration books available in accordance with Section 100.151, Florida Statutes.

DONE AND ADOPTED In Regular Session of the Board of County Commissioners of Brevard County, Florida this 23rd day of July 2024.

ATTEST:
OF BREVARD COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

Tachel M. Sadoff, Clerk

Jason Steele, Chair

COLUMN SOFTWARE, PBC

STATE OF FLORIDA

COUNTY OF BREVARD COUNTY

Before the undersigned authority personally appeared Yuade Moore, who on oath says that he or she is an authorized agent of Column software, PBC; that the attached copy of advertisement, being a legal advertisement or public notice in the matter of 12172024 EDC Ordinance Notice, was published on the publicly accessible website of Brevard County County, hosted by Column Software, PBC on
Dec. 6, 2024

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Florida Statutes.

PUBLICATION DATES:


Dec. 6, 2024

Notice ID: QjPr3b9y14LxbA63yAZZ

Notice Name: 12172024 EDC Ordinance Notice

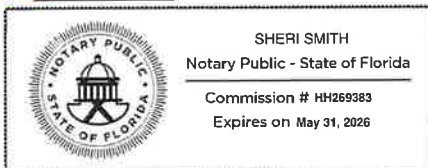
PUBLICATION FEE: \$0.00

Signed by:


_____, as authorized signatory of Column
Software, PBC

VERIFICATION

State of Florida
County of Broward



Signed or attested before me on this: 12/09/2024



Notary Public

Notarized remotely online using communication technology via Proof.



NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Brevard County, Florida, on December 17, 2024, 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. 2024-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CONTINUING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FOR INTENT AND DECLARATION; AMENDING CHAPTER 102 – TAXATION, ARTICLE IV. – AD VALOREM PROPERTY TAXATION, DIVISION 3. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ORDINANCE, BREVARD COUNTY CODE OF ORDINANCES; AMENDING SECTION 102-182. – ENACTMENT AUTHORITY; AMENDING SECTION 102-184. – DEFINITION OF TERMS; AMENDING SECTION 102-185. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ESTABLISHED; AMENDING SECTION 102-186. – APPLICATION FOR EXEMPTION; AMENDING SECTION 102-187. – BOARD OF COUNTY COMMISSIONERS' CONSIDERATION OF APPLICATION; AMENDING SECTION 102-189. – REVOCATION OF EXEMPTION/RECOVERY OF FUNDS; AMENDING SECTION 102-192. – SUNSET REPEALER; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

Interested parties may appear at the December 17, 2024, 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://www.brevardfl.gov/CountyManager>

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 Spectrum 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.

For public notices online, go to <http://brevardfl.column.us>

ORDINANCE 2024-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, CONTINUING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FOR INTENT AND DECLARATION; AMENDING CHAPTER 102 – TAXATION, ARTICLE IV. – AD VALOREM PROPERTY TAXATION, DIVISION 3. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ORDINANCE, BREVARD COUNTY CODE OF ORDINANCES; AMENDING SECTION 102-182. – ENACTMENT AUTHORITY; AMENDING SECTION 102-184. – DEFINITION OF TERMS; AMENDING SECTION 102-185. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ESTABLISHED; AMENDING SECTION 102-186. – APPLICATION FOR EXEMPTION; AMENDING SECTION 102-187. – BOARD OF COUNTY COMMISSIONERS’ CONSIDERATION OF APPLICATION; AMENDING SECTION 102-189. – REVOCATION OF EXEMPTION/RECOVERY OF FUNDS; AMENDING SECTION 102-192. – SUNSET REPEALER; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners is authorized to support economic growth by providing an incentive for employment opportunities that will lead to the improvement of the quality of life of the residents of Brevard County and the positive expansion of the economy; and

WHEREAS, to this end, the Board of County Commissioners desires to continue to consider applications for ad valorem tax exemptions for new businesses relocating to Brevard County and for expansions of businesses already situated in Brevard County; and

WHEREAS, such exemptions are authorized pursuant to Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, upon the successful passage of a referendum; and

WHEREAS, the electors of Brevard County have authorized the offering of ad valorem tax exemptions as evidenced by the successful passage of a referendum held on this issue on November 5, 2024.

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

SECTION 1. Section 102-182 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-182. *Enactment authority.*

Article VII, Section 3, of the Constitution of the State of Florida and F.S. § 196.1995, empowers the county to grant economic development ad valorem tax exemptions after the electors of the county, voting on the question in a referendum, authorize such exemptions. In a referendum held on November 5, 2024~~November 8, 1994~~, the voters of the county authorized the board of county commissioners to grant economic development ad valorem tax exemptions.

SECTION 2. Section 102-184 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-184. *Definition of terms.*

The following words, phrases and terms shall have the same meanings attributed to them in current Florida Statutes and in the current Florida Administrative Code, except where the context clearly indicates otherwise:

Applicant. Any person, firm partnership or corporation who files an application with the board seeking an economic development ad valorem tax exemption.

Board. The board of county commissioners of the county.

Business. Any activity engaged in by any person, firm, partnership, corporation or other business organization or entity, with the object of private or public gain, benefit or advantage, either direct or indirect.

Department. The Florida Department of Revenue.

EDC. The Economic Development Commission of Florida's Space Coast, Inc.~~East Central Florida, Inc.~~

~~*Enterprise zone.* An area designated as an enterprise zone pursuant to F.S. § 290.0065.~~

Expansion of an existing business. ~~§~~ Shall have the meaning defined in F.S. § 196.012~~(14)~~, as currently in effect or as amended from time to time.

Full-time job. Shall mean employment of 25 or more hours during a normal workweek.

Improvements. Physical changes made to raw land, and structures placed on or under the land surface.

New business. ~~Shall have~~ has the meaning defined in F.S. § 196.012(14), as currently in effect or as amended from time to time.

Part-time job. Shall mean employment of less than 25 hours during a normal workweek.

~~*Sales factor.* As defined in F.S. § 220.15(5), the sales factor is a fraction of the numerator of which is the total sales of the taxpayer in this county during the taxable year or period and the denominator of which is the total sales of the taxpayer everywhere during the taxable year or period.~~

SECTION 3. Section 102-185 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-185. *Economic development ad valorem tax exemption established.*

- (a) There is herein established an economic development ad valorem tax exemption (hereinafter the "exemption"). The exemption is a local option tax incentive for new or expanding businesses which may be granted or refused at the discretion of the board.
- (b) The exemptions shall not accrue to improvements to real property made by or for the use of new or expanding businesses when such improvements have been included on the tax rolls prior to the effective date of the ordinance specifically granting a business an exemption as provided in subsection 102~~7~~-187(h) herein.
- ~~(c)~~ No exemption shall be granted for the land upon which new or expanded businesses are to be located.
- ~~(d)~~ Any exemption granted may apply up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and of all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to real property are made or the tangible personal property is added or increased on or after the effective date of the ordinance specifically granting a business an exemption as provided in subsection 102~~7~~-187(h) herein. Property acquired to replace existing property shall not be considered to facilitate a business expansion.
- ~~(e)~~ The exemption shall be granted by ordinance for every eligible project, as determined by the board at its discretion. The exemption may be granted for a period up to ten (10) years from the date of adoption of the ordinance granting the exemption, or may be granted for

a period up to twenty (20) years from the date of adoption of the ordinance granting the exemption for data centers.

~~(e) No exemption shall be granted for the land upon which new or expanded businesses are to be located.~~

- (f) The exemption shall apply only to taxes levied by the county. The exemption shall not apply to taxes levied by a municipality, school district or water management district or to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12, Article VII of the Florida Constitution.
- (g) The ability to receive an exemption for the period granted shall be conditioned upon the applicant's ability to maintain the new business or the expansion of an existing business as defined in section 102-184 herein throughout the entire period. The applicant shall be required to submit a report on an annual basis to the board evidencing satisfaction of this condition. In addition, any business granted an exemption shall furnish to the board or its designee, such information/report as the board or its designee may reasonably deem necessary for the purpose of determining continuing performance by the business of the conditions stated in this division, the ordinance granting the exemption and the representations made in the application process.
- (h) If the county manager or designee receives written notice that a company qualifying for an ad valorem tax abatement under the authority of this division 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.

SECTION 4. Section 102-186 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-186. *Application for exemption.*

- (a) Any eligible person, firm, partnership or corporation which desires an exemption shall file with the county manager or his designee a good faith written application prescribed by the form(s) designated by the county manager or designee~~department (DR-418)~~. The county manager shall perform initial screening of applicants and an initial recommendation to the board as to eligibility.

- (b) The board finds that ad valorem tax exemptions are granted under this article to induce new businesses to relocate to the county and to induce existing businesses to expand within the county. 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 to 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. If the board of county commissioners decides to consider the application, the public hearing on the adopting ordinance will be held within 60 days from the date a completed application has been submitted to the county manager or his designee.
- (c) If the board determines that the applicant is eligible and has an interest in allowing the application to proceed, the board shall pass a resolution:
 - (1) Referring the application to the EDC for a review and recommendation of denial or approval specifying the degree and length of exemption recommended; and
 - (2) The property appraiser for evaluation and a report which shall include the following:
 - a. The total revenue available to the county for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total available revenue cannot be determined;
 - b. The amount of revenue lost to the county for the current fiscal year by virtue of exemptions previously granted, or an estimate of such revenue if the actual revenue lost cannot be determined;
 - c. An estimate of the amount of revenue which would be lost to the county for the current fiscal year if the exemption applied for was granted had the property for which the exemption is requested otherwise been subject to taxation; and
 - d. A determination as to whether the property for which an exemption is requested is to be incorporated into a new business or the expansion of an existing business, or into neither, which determination the property appraiser shall also affix to the face of the application. Upon request, the department will provide the property appraiser such information as it may have available to assist in making this determination.
- (d) The application shall request that the board adopt an ordinance granting the applicant the exemption and shall include, at a minimum, the following:

- (1) The name and location of the new business or the expansion of an existing business;
- (2) A legal description of the real property; a description of the improvements to the real property for which an exemption is requested and the date of intended or actual commencement of construction of such improvements;
- (3) A description of the tangible personal property for which an exemption is requested and the dates when such property was or is to be purchased;
- (4) Proof, to the satisfaction of the board, that the applicant meets the criteria for a new business or for an expansion of an existing business as defined in section 102-184 hereof;
- (5) The following information:
 - a. The anticipated number of new jobs that will be created~~employees~~;
 - b. The number of current employees;
 - c. Whether the new jobs are full-time or part-time as defined in Section 102-184 hereof;
 - d. ~~b~~ The expected number of employees who will reside in the county;
 - e. ~~e~~.——The percentage of employees who have resided in the county for a period of more than two years;
 - f. ~~d~~.——The average wage of the new job~~employees~~;
 - g. ~~e~~.——The type of industry or business;
 - h. ~~f~~.——The environmental impact of the business;
 - i. ~~g~~.——The anticipated volume of business or production;
 - j. ~~h~~.——Whether relocation or expansion would occur without the exemption;
 - k. ~~i~~.——The cost and demand for services;
 - l. The capital investment to be made;
 - m. ~~j~~.——The source of supplies (local or otherwise);
 - n. ~~k~~.——Whether the business will be/is located in a community redevelopment area; and
- (6) Other information deemed necessary by the ~~EDC~~county manager or designee.

- (d) If a new business is locating to, or an expansion of an existing business is occurring in, a community redevelopment area, the community redevelopment agency overseeing such area shall be provided a copy of the application for review and comment.
- (f) Upon submittal of the application, the county manager or his designee shall review same and, within ten days of submission, notify the applicant of any facial deficiencies.
- (g) The county manager or his designee shall review the application, based upon the criteria set forth in section 102-187 of this division. The review shall include an economic impact analysis, applying acceptable multipliers as defined by the ~~s~~State of Florida ~~d~~Department of ~~e~~Commerce, bureau of economic analysis. Impact analysis shall include number of jobs generated, wage rates and capital investments.
- (h) Prior to the public hearing on the ordinance required under section 102-187, the county manager shall provide a statement recommendation to the board as to whether the applicant meets the criteria~~as to approval or denial~~, and degree and length of the exemption.
- (i) All degrees and length of exemption recommendations should be based on guidelines adopted by resolution of the board.

SECTION 5. Section 102-187 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-187. Board of county commissioners' consideration of application.

- (a) Within 30 days after receipt of the property appraiser's report and the EDC recommendation, the board shall hold a public hearing on the enactment of an ordinance granting the exemption. During the 60-day period, interested agencies and parties shall have an opportunity to review and comment on the application.
- (b) The threshold for consideration of approval shall be a determination as to whether the business meets the definition of a new business or of an expansion of an existing business as provided in section 102-184, and whether the business is a business which is not ineligible as defined in subsection (d) of this section.
- (c) The next levels for consideration of approval shall be:
 - (1) To determine whether the economic benefit test is met;
 - (2) To determine that the improvements or tangible personal property is not on the tax roll; and
 - (3) To determine that the improvements or tangible personal property are not already substantially complete and usable for their intended purpose.

- (d) Any existing business in violation of any federal, state or local law or regulation governing environmental matters may not be eligible for an exemption.
- (e) The board recognizes that a community redevelopment area's funding may be impacted should an exemption be granted in such an area. Therefore, should the board receive an objection to the exemption from a community redevelopment agency, the board may consider the objection in their deliberations.
- (h) After consideration of the EDC preliminary recommendation, the county manager's statement of meeting criteria recommendation, the application and the report of the property appraiser on the application, the board may choose to adopt an ordinance granting the exemption to a new or expanding business. If granted, the ordinance shall include the following information:
 - (1) The name and address of the new business or expansion of an existing business;
 - (2) The total amount of revenue available to the county from ad valorem tax sources for the current fiscal year, the total amount of the revenue lost to the county for the current fiscal year by virtue of exemptions currently in effect, and the estimated amount of revenue attributable to the exemption to the new or expanding business;
 - (3) The expiration date of the exemption, which shall be ten years or less (depending upon the duration of the exemption granted) from the date the board enacts the ordinance granting the exemption; and
 - (4) A finding that the business meets the definition of a new business or an expansion of an existing business as set forth in section 102-184 herein.
- (i) No precedent shall be implied or inferred by the granting of an exemption to a new or expanding business. Applications for exemptions shall be considered by the board on a case-by-case basis for each application, after consideration of the application, the property appraiser's report on the application, and where appropriate, objections from a community redevelopment agency.

SECTION 6. Section 102-189 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-189. *Revocation of exemption/recovery of funds.*

Should any new business or expansion of an existing business fail to file the annual report or any other report required in section 102-185(g), or fail to continue to meet the definition of a new business or an expansion of an existing business, and/or fail to fulfill any other representation made to the board during the application process, the County Manager shall bring before the board for consideration ~~may adopt~~ an ordinance revoking the ad valorem tax

exemption. An ordinance revoking the ad valorem tax exemption ~~may~~shall provide that the board recover any taxes waived during the exemption period. Nothing herein shall prohibit a business from reapplying for an ad valorem tax exemption pursuant to state law.

SECTION 7. Section 102-192 of the Code of Ordinances of Brevard County, Florida is hereby amended to read as follows:

Sec. 102-192. Sunset repealer.

This division shall stand repealed effective ~~November 8, 2004~~November 4, 2034, unless renewed by a referendum at a general or special election held upon, prior to, or in the same month as that date, as is authorized under the provisions of F.S. § 196.1995(1), (2) and (6) or any successor or amended version of that statute.

SECTION 8. Applicability.

This ordinance shall be applicable in all areas of Brevard County where Brevard County is the taxing authority.

SECTION 9. Inclusion in the Code of Ordinances.

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Brevard County, Florida. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or any other appropriate word.

SECTION 10. Severability.

If any section, subsection, paragraph, sentence, 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 purpose and intent of this ordinance.

SECTION 11. Repealing Clause.

All resolutions or other actions of the County which are in conflict herewith are hereby repealed to the extent of such conflict or inconsistency.

SECTION 12. Effective Date.

This Ordinance shall take effect upon filing as provided by law.

DONE, ORDERED AND ADOPTED by the Board of County Commissioners of Brevard County, in Regular Session, this _____ day of December, 2024.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA

Rachel M. Sadoff, Clerk

Rob Feltner, Chairman

As approved by the Board on _____

Approved as to Form and
Legal Sufficiency

By: _____
COUNTY ATTORNEY

Acknowledgement by the Department of State of the State of Florida, on this, the _____
day of _____, 20____.

Meeting

Item: H.1

Motion By: TA

2nd By: KD

Commissioner	District	Yes	No
Delaney	1	✓	
Vice Chair Goodson	2	✓	
Atkinson	3	✓	
Altman	5	✓	
Chair Feltner	4	✓	