



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.4.

7/20/2021

Subject:

An Ordinance Rescinding Selected Companies' Economic Development Ad Valorem Tax Exemptions

Fiscal Impact:

The Companies listed on the Ordinance rescinding their Economic Development Tax Exemption would no longer be eligible to receive an ad valorem tax exemption beginning with the 2021 property tax bill. Neither company has received an ad valorem tax exemption to-date.

Dept/Office:

County Manager

Requested Action:

It is recommended that the Board of County Commissioners adopt a Ordinance rescinding Economic Development Ad Valorem Tax exemption for selected companies that no longer qualify for the County's program.

Summary Explanation and Background:

The Brevard County Economic Development Ad Valorem Tax Exemption program requires that all companies participating in this program maintain its eligibility each year. The County reviews each company's eligibility through 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 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 real and tangible personal property. In cases where the County and the State have Resolutions approving joint participation with Qualified Targeted Industries (QTIs), the County reviews the Florida Department of Economic Opportunity's records.

During the County's annual review of the County's Economic Development Ad Valorem Tax Exemption program, it was determined that the companies listed below didn't file a 2020 Annual Report with the County. Without receiving the 2020 Annual Report, the County could not determine eligibility for continuation in the County's Economic Development Ad Valorem Tax Exemption program. Also, Section 102-185(g), Brevard County Code of Ordinances also states in part, that a company is required to submit a report on an annual basis. Staff made several attempts to request the 2020 Annual Report, without response from the companies.

- NewSpace Center, LLC
- Project Rainbow

Clerk to the Board Instructions:



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

July 22, 2021

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

Attention: Nicole Summers

Dear Ms. Sadoff:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Brevard County Ordinance No. 2021-16, which was filed in this office on July 22, 2021.

Sincerely,

Anya Grosenbaugh
Program Administrator

AG/lb



July 21, 2021

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item H.4., Rescinding of Ordinance Selected Companies Economic Development Ad Valorem Tax

The Board of County Commissioners, in regular session on July 20, 2021, adopted Ordinance No. 2021-16, rescinding Economic Development Ad Valorem Tax Exemption for selected companies that no longer qualify for the County's Program. 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

/ns

Encl.(1)

ORDINANCE NO. 2021-16

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

WHEREAS, NewSpace Center, LLC, Titusville, Florida has not complied with the annual reporting requirements of Ordinance 2009-14; and

WHEREAS, by failing to file the applicable report, NewSpace Center, LLC is no longer representing to the COUNTY that they meet the criteria of Section 196.012, Florida Statutes; and

WHEREAS, Section 102-189, Brevard County Code of Ordinances, permits revocation of the tax exemption for failure to file the annual report.

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

Section 1. Ordinance 2009-14 relating to the economic development ad valorem tax exemption granted to NewSpace Center, LLC, at Space Coast Regional Airport SE of SR 407, Titusville, Florida is hereby repealed.

Section 2. This ordinance shall take effect immediately upon its adoption and filing as provided by law. A certified copy of this ordinance shall be filed with the Office of the Secretary of State, State of Florida, within ten (10) days of enactment.

Section 3. If any section, subsection, clause, phrase, word or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such invalid unconstitutional portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance, provided the remaining portions effectuate the purpose and intent of this ordinance.


Section 4. In the case of a direct conflict between any provision of this Ordinance and a portion or provision of any other applicable federal, state, or county law, rule, code or regulation, the more restrictive shall apply, unless preempted by law.

Section 5. It is the intention of the Board of County Commissioners that the provisions of this ordinance amend the Code of Ordinances of Brevard County, Florida, as applicable.

Officially filed with the Secretary of the State on July 22, 2021.

DONE, ORDERED AND ADOPTED In Regular Session this 20th day of July, 2021, in Regular Session by the Board of County Commissioners, Brevard County, Florida.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By:



Rita Pritchett, Chair

(As Approved by the Board on 07/20/2021)