



AGENDA REPORT
August 6, 2019

Ordinance Rescinding Selected Companies' Economic Development Tax Exemption

SUBJECT:

Ordinance rescinding selected companies' economic development ad valorem tax exemption

FISCAL IMPACT:

The companies that are listed on the Ordinance rescinding their Economic Development Tax Exemption would no longer receive ad valorem tax exemption beginning with the 2019 property tax bill.

DEPT/OFFICE:

County Manager

REQUESTED ACTION:

It is recommended that the Board of County Commissioners consider adopting an Ordinance rescinding Economic Development Tax Exemption ad valorem tax exemption of selected companies that no longer qualify.

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 Reports provide the following information" tangible personal property added, the type of business, total sales in Florida and else where, 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 weather 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 the following companies no longer qualify under the guidelines of the Program as outlined in the County Code of Ordinances:

- GENO, LLC, Ordinance 2009-02, the Company has not filed an Annual Report for 2018
- Project Taylor, Ordinance 2015-25, the Company has not filed an Annual Report for

2018

- MC Assembly, Ordinance 2014-001, the Company has not maintained the minimum jobs that they represented to the Board that they would maintain.

Certified letters have been sent to each of these Companies, notifying them that the Board of County Commissioners would consider rescinding their Ordinances based on the guidelines of the County's Economic Development Ad Valorem Tax Exemption Program.

ATTACHMENTS:

Description

- **Ordinance Rescinding Selected Companies' Economic Development Tax Exemption**



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

August 7, 2019

Honorable Scott Ellis
Clerk
Board of County Commissioners
Brevard County
Post Office Box 999
Titusville, Florida 32781-0999

Attention: Deborah Thomas

Dear Mr. Ellis:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Brevard County Ordinance No. 2019-17, which was filed in this office on August 7, 2019.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

August 7, 2019

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item H.1., Ordinance Rescinding Selected Companies' Economic Development Tax Exemption

The Board of County Commissioners, in regular session on August 6, 2019, adopted Ordinance No. 19-17, rescinding Economic Development Tax Exemption Ad Valorem Tax Exemption of selected companied that no longer qualify: Geno, LLC, Project Taylor, and MC Assembly. Enclosed is a certified copy of the Ordinance.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/cmw

Encl. (1)

cc: County Attorney
Finance
Budget

ORDINANCE NO. 2019- 17

AN ORDINANCE REPEALING ORDINANCES GRANTING CERTAIN AD VALOREM TAX EXEMPTIONS FOR FAILURE TO CONTINUE TO MEET THE CRITERIA FOR SUCH EXEMPTIONS; REPEALING ORDINANCE 2009-02 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED GENO, LLC, REPEALING ORDINANCE 2015-25 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO PROJECT TAYLOR, REPEALING ORDINANCE 2014-001 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO MC ASSEMBLY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, GENO, LLC, Cocoa , Florida, Project Taylor, Cocoa, Florida, and MC Assembly, Melbourne, Florida no longer meet the criteria of Chapter 196.012.

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

Section 1. Ordinance 2009-02 relating to the economic development ad valorem exemption granted to GENO, LLC, 2941 AND 2931 Oxbow Circle, Cocoa, Florida is hereby repealed.

Section 2. Ordinance 2015-25 relating to the economic development ad valorem exemption grant to Project Taylor, 2921 Oxbow Circle, Cocoa, Florida is hereby repealed.

Section 3. Ordinance 2014-001 relating to the economic development ad valorem exemption grant to MC Assembly, 425 North Drive, Melbourne, Florida is hereby repealed.

DONE, ORDERED AND ADOPTED in Regular Session this 6thth day of August, 2019

ATTEST:



Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: 

Kristine Isnardi, Chair

As Approved by the Board on August 6, 2019

Officially filed with the Secretary of State on August 7, 2019.