



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - Miscellaneous

J.2.

7/9/2024

Subject:

Resolution Calling for a Referendum: Economic Development - Ad Valorem Tax Abatement Program

*Time Certain: 5:30 PM

Fiscal Impact:

Dept/Office:

District 5 Commission Office

Requested Action:

Request the Board of County Commissioners adopt the attached Resolution calling for a referendum election on November 5, 2024 to renew the authority of the Board of County Commissioners to grant tax exemptions for new and expanding businesses; authorize the Chairman and County Attorney to sign the necessary documents; authorize staff to make necessary budget changes.

Summary Explanation and Background:

Unless renewed by referendum approval, the Ad Valorem Tax Abatement Program ("Program") will sunset in November, 2024. As required by Section 196.1995 Florida Statutes, the Program must be renewed every ten years to remain in effect. The County Attorney has prepared the necessary resolution to formalize the call for a referendum on the November 5, 2024 ballot, allowing Brevard County voters to vote on whether or not to continue the Program.

The Ad Valorem tax exemption program has been instrumental in bringing economic development projects to Brevard County.

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

July 10, 2024

MEMORANDUM

TO: Commissioner Jason Steele, District 5

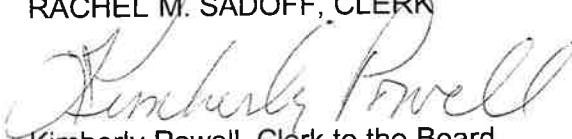
RE: Item J.2., Resolution Calling for a Referendum for Economic Development – Ad Valorem
Tax Abatement Program

The Board of County Commissioners, in regular session on July 9, 2024, tabled the request for a resolution calling for a referendum election on November 5, 2024, to renew the authority of the Board to grant tax exemptions for new and expanding businesses, to the July 23, 2024, Board of County Commissioners meeting.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

cc: Each Commissioner

RESOLUTION 2024-_____

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 ____ 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 _____)

Exhibit "A"

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-_____ adopted by the Board of County Commissioners of Brevard County, Florida on _____, 2024:

(Set forth adopted resolution here)