



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.4.

4/21/2026

Subject:

Resolution to Adopt the Ad Valorem Tax Abatement Program Guidelines

Fiscal Impact:

There is no fiscal impact to this requested action.

Dept/Office:

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

Requested Action:

The Economic Development Commission of Florida's Space Coast requests that the Board of County Commissioners adopt a Resolution acknowledging the guidelines for the Brevard County Ad Valorem Tax Abatement Program as recommended by the Economic Development Commission of Florida's Space Coast's Ad Valorem Tax Abatement Council.

Summary Explanation and Background:

The Economic Development Commission of Florida's Space Coast's Ad Valorem Tax Abatement Council (the Council), in its advisory capacity to the Board of County Commissioners (the Board) met on March 30, 2026, to review the Tax Abatement Program's Guidelines. Each year, the Council meets to review and discuss the Program guidelines, along with the most recent published Average Annual Wage reported by the Florida Department of Commerce, the Incentives Average Wage Requirement, and the 2024 Private Average Annual County Wage Data, Effective January 1, 2026. The reported Brevard County Average Annual Wage effective January 1, 2026, is \$68,052, an increase of 0.08 from the previous year. This Report shows that Brevard County has the sixth-highest wage in Florida.

Based on this review, the Council concluded that, due to the smaller companies that will support the larger aerospace and manufacturing companies in Brevard County, the Tax Abatement Program's Guidelines should remain unchanged from the prior year. The Economic Development Commission of Florida's Space Coast requests that the Board accept the Council's recommendation to continue using the current Tax Abatement Program Guidelines.

Clerk to the Board Instructions:

Please provide the executed copy of the Resolution to the County Manager's Office



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

April 22, 2026

M E M O R A N D U M

TO: Jim Liesenfelt, County Manager

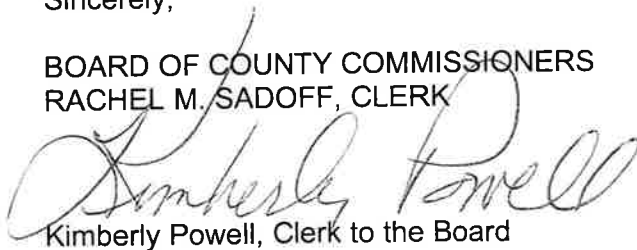
RE: F.4., Resolution to Adopt the Ad Valorem Tax Abatement Program Guidelines

The Board of County Commissioners, in regular session on April 21, 2026, approved and adopted Resolution No. 26-035, acknowledging the guidelines for the Brevard County Ad Valorem Tax Abatement Program as recommended by the Economic Development Commission of Florida's Space Coast's Ad Valorem Tax Abatement Council. Enclosed is a fully-executed Resolution.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

/tr

Encl. (1)

cc: Economic Development Commission

RESOLUTION 2026-035

WHEREAS, the Economic Development Ad Valorem Tax Exemption Ordinance No. 2024-32 of Brevard County, Florida, the voters of Brevard County authorized the offering of ad valorem tax exemptions, as evidenced by the successful passage of a Brevard County Economic Development Ad Valorem Tax Referendum held on November 5, 2024; and

WHEREAS, the Ordinance provides the Board of County Commissioners with the ability to offer Economic Development Ad Valorem Tax Abatements for new businesses and expansion of existing businesses; and

WHEREAS, the Board of County Commissioners intends to provide incentives to new or expanded businesses that demonstrate an economic benefit to the County.

WHEREAS, the Economic Development Ad Valorem Tax Exemption Ordinance established the degree and length of an Ad Valorem Exemption as adopted by Resolution of the Board of County Commissioners; and

WHEREAS, the Economic Development Commission of Florida's Space Coast has recommended select changes, from time to time, to the Tax Abatement Program guidelines; and

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

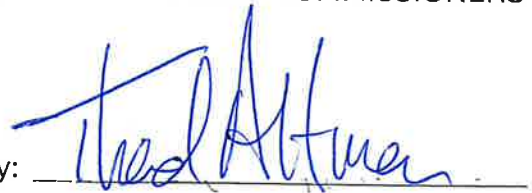
1. The Economic Development Commission of Florida's Space Coast's Ad Valorem Tax Abatement Council (the Council) met on March 30, 2026, to review the Tax Abatement Program's Guidelines.
2. The Brevard County Ad Valorem Tax Abatement program guidelines are amended and specified in Attachment A to this Resolution.
3. A certified copy of this Resolution shall be filed with the Clerk of the Board of County Commissioners of Brevard County, Florida, and shall constitute a public record.
4. This Resolution shall take effect on April 21, 2026.

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ATTEST:

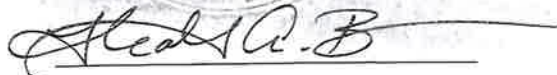
BOARD OF COUNTY COMMISSIONERS


Rachel M. Sadoff, Clerk

By: 
Thad Altman

As approved by the Board on 04/21/2026


Reviewed for legal form and content,
For Brevard County


Assistant County Attorney

ATTACHMENT A

BREVARD COUNTY AD VALOREM TAX ABATEMENT PROGRAM GUIDELINES

EFFECTIVE EFFECTITIVE APRIL 21, 2026



April 6, 2026

Mr. Jim Liesenfelt
County Manager
Brevard County
2725 Judge Fran Jamieson Way
Building C
Viera, FL 32940

Dear Mr. Liesenfelt:

RE: Ad Valorem Tax Abatement Council

The Ad Valorem Tax Abatement (AVT) Council of the Economic Development Commission of Florida's Space Coast (EDC), in its advisory capacity to the Brevard County Board of County Commissioners, convened March 30, 2026. The Council reviewed the average wage requirements for the Brevard County Ad Valorem Tax Abatement program and provided the following recommendation:

- In accordance with the Brevard County average wage of \$61,784 published and effective on January 1, 2024 by FloridaCommerce (formerly known as Enterprise Florida) – sourced by Florida Department of Commerce, Labor Market Statistics Center, Quarterly Census of Employment and Wages Program, in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics, the AVT Council recommends the Brevard County Ad Valorem Tax Abatement program guidelines continue to reflect this wage.

The Economic Development Commission of Florida's Space Coast (EDC) is requesting the Brevard County Board of County Commissioners' acceptance of the AVT Council's recommendation to continue using the program guidelines' current average wage of \$61,784.

The proposed guidelines are attached.

Sincerely,

Neal Johnson
Chairman
AVT Council

Lynda Weatherman
President & CEO
Economic Development Commission
of Florida's Space Coast

Attachment: AVT Program Guidelines

BREVARD COUNTY AD VALOREM TAX ABATEMENT PROGRAM

Program Guidelines – as of April 21, 2026

NUMBER OF NEW EMPLOYEES	OR (EXISTING BUSINESS EXPANSION OPTION)	POINTS
10 – 20	(25% increase in employees)	3
21 – 60	(50% increase in employees)	6
61 – 99	(75% increase in employees)	9
100 and up	(100% increase in employees)	10

PAYROLL	POINTS
Below Average	0
Average (\$61,784) *	4
25% Above Average (\$77,230)	8
50% Above Average (\$92,676)	10
100% Above Average (\$123,568)	12

CAPITAL INVESTMENT	POINTS
\$ 150,000 - \$1,000,000	1
\$ 1,000,001 - \$8,000,000	2
\$ 8,000,001 and up	3

TOTAL POINTS**

* The Average Annual Wage figure shall be reviewed at the beginning of each calendar year as provided by Florida Department of Commerce. ** Minimum of 9 points required to qualify for exemption as authorized by Brevard County Board of County Commissioners on April 13, 2000.

SCORING

TOTAL POINTS	PERCENTAGE OF EXEMPTION	LENGTH OF EXEMPTION
9 – 12 points	60% exemption	6 years
13 – 15 points	70% exemption	7 years
16 – 19 points	80% exemption	8 years
20 – 22 points	90% exemption	9 years
23 – 25 points	100% exemption	10 years

Adjustment Consideration: The Brevard County Board of County Commissioners may consider individual or company documentation indicating that the business is going to be critical to attracting other key businesses of that industry cluster; in those incidences, program guidelines may be adjusted on a case-by-case basis.



STATE OF FLORIDA
INCENTIVES AVERAGE WAGE REQUIREMENTS
 2024 Private Average Annual County Wage Data
 Effective January 1, 2026*

	Average Annual Wage ¹	Hourly Wage	115% of Avg Annual Wage	Hourly Wage	150% of Avg Annual Wage	Hourly Wage	200% of Avg Annual Wage	Hourly Wage
STATEWIDE	\$69,296	\$33.32	\$79,690	\$38.31	\$103,943	\$49.97	\$138,591	\$66.63
Miami-Dade	\$76,986	\$37.01	\$88,534	\$42.56	\$115,479	\$55.52	\$153,972	\$74.02
Palm Beach	\$76,839	\$36.94	\$88,365	\$42.48	\$115,258	\$55.41	\$153,678	\$73.88
Hillsborough	\$75,438	\$36.27	\$86,754	\$41.71	\$113,157	\$54.40	\$150,877	\$72.54
Duval	\$71,573	\$34.41	\$82,309	\$39.57	\$107,360	\$51.62	\$143,147	\$68.82
Broward	\$70,781	\$34.03	\$81,399	\$39.13	\$106,172	\$51.04	\$141,563	\$68.06
Brevard	\$68,052	\$32.72	\$78,259	\$37.62	\$102,077	\$49.08	\$136,103	\$65.43
Orange	\$67,605	\$32.50	\$77,746	\$37.38	\$101,407	\$48.75	\$135,210	\$65.00
Collier	\$67,563	\$32.48	\$77,698	\$37.35	\$101,345	\$48.72	\$135,127	\$64.96
Pinellas	\$67,362	\$32.39	\$77,466	\$37.24	\$101,043	\$48.58	\$134,724	\$64.77
Seminole	\$65,954	\$31.71	\$75,848	\$36.47	\$98,932	\$47.56	\$131,909	\$63.42
Sarasota	\$64,592	\$31.05	\$74,281	\$35.71	\$96,888	\$46.58	\$129,184	\$62.11
Leon	\$60,725	\$29.19	\$69,833	\$33.57	\$91,087	\$43.79	\$121,449	\$58.39
Manatee	\$60,329	\$29.00	\$69,378	\$33.35	\$90,493	\$43.51	\$120,657	\$58.01
Escambia	\$60,221	\$28.95	\$69,254	\$33.30	\$90,332	\$43.43	\$120,442	\$57.90
St. Johns	\$60,085	\$28.89	\$69,097	\$33.22	\$90,127	\$43.33	\$120,170	\$57.77
Hamilton	\$59,792	\$28.75	\$68,761	\$33.06	\$89,688	\$43.12	\$119,584	\$57.49
Lee	\$59,645	\$28.68	\$68,592	\$32.98	\$89,468	\$43.01	\$119,290	\$57.35
Martin	\$58,821	\$28.28	\$67,645	\$32.52	\$88,232	\$42.42	\$117,643	\$56.56
Okaloosa	\$58,488	\$28.12	\$67,262	\$32.34	\$87,733	\$42.18	\$116,977	\$56.24
Sumter	\$57,681	\$27.73	\$66,333	\$31.89	\$86,522	\$41.60	\$115,362	\$55.46
Indian River	\$57,409	\$27.60	\$66,020	\$31.74	\$86,113	\$41.40	\$114,818	\$55.20
Glades	\$57,364	\$27.58	\$65,969	\$31.72	\$86,046	\$41.37	\$114,728	\$55.16
Alachua	\$57,000	\$27.40	\$65,550	\$31.51	\$85,500	\$41.11	\$114,000	\$54.81
Monroe	\$55,966	\$26.91	\$64,360	\$30.94	\$83,948	\$40.36	\$111,931	\$53.81
Polk	\$55,633	\$26.75	\$63,977	\$30.76	\$83,449	\$40.12	\$111,265	\$53.49
Hendry	\$55,421	\$26.64	\$63,734	\$30.64	\$83,131	\$39.97	\$110,841	\$53.29
Walton	\$55,054	\$26.47	\$63,312	\$30.44	\$82,581	\$39.70	\$110,109	\$52.94
Pasco	\$54,511	\$26.21	\$62,688	\$30.14	\$81,767	\$39.31	\$109,023	\$52.41
Clay	\$54,450	\$26.18	\$62,617	\$30.10	\$81,675	\$39.27	\$108,900	\$52.36
Nassau	\$54,072	\$26.00	\$62,183	\$29.90	\$81,108	\$38.99	\$108,144	\$51.99
Volusia	\$53,373	\$25.66	\$61,379	\$29.51	\$80,059	\$38.49	\$106,745	\$51.32
Charlotte	\$52,853	\$25.41	\$60,781	\$29.22	\$79,280	\$38.12	\$105,707	\$50.82
Lake	\$52,817	\$25.39	\$60,739	\$29.20	\$79,225	\$38.09	\$105,634	\$50.79
Gadsden	\$52,439	\$25.21	\$60,305	\$28.99	\$78,659	\$37.82	\$104,878	\$50.42
Marion	\$52,033	\$25.02	\$59,838	\$28.77	\$78,049	\$37.52	\$104,065	\$50.03
Osceola	\$51,600	\$24.81	\$59,341	\$28.53	\$77,401	\$37.21	\$103,201	\$49.62
Bay	\$51,326	\$24.68	\$59,025	\$28.38	\$76,989	\$37.01	\$102,653	\$49.35
St. Lucie	\$51,189	\$24.61	\$58,867	\$28.30	\$76,783	\$36.92	\$102,378	\$49.22
Gulf	\$50,338	\$24.20	\$57,888	\$27.83	\$75,507	\$36.30	\$100,675	\$48.40

	Average Annual Wage ¹	Hourly Wage	115% of Avg Annual Wage	Hourly Wage	150% of Avg Annual Wage	Hourly Wage	200% of Avg Annual Wage	Hourly Wage
Santa Rosa	\$49,804	\$23.94	\$57,275	\$27.54	\$74,706	\$35.92	\$99,609	\$47.89
Union	\$49,534	\$23.81	\$56,964	\$27.39	\$74,301	\$35.72	\$99,068	\$47.63
Liberty	\$49,475	\$23.79	\$56,897	\$27.35	\$74,213	\$35.68	\$98,951	\$47.57
Flagler	\$49,346	\$23.72	\$56,748	\$27.28	\$74,019	\$35.59	\$98,692	\$47.45
Putnam	\$49,263	\$23.68	\$56,652	\$27.24	\$73,894	\$35.53	\$98,526	\$47.37
Hernando	\$49,186	\$23.65	\$56,564	\$27.19	\$73,780	\$35.47	\$98,373	\$47.29
Citrus	\$48,739	\$23.43	\$56,050	\$26.95	\$73,108	\$35.15	\$97,478	\$46.86
Columbia	\$48,488	\$23.31	\$55,761	\$26.81	\$72,732	\$34.97	\$96,975	\$46.62
Jefferson	\$47,249	\$22.72	\$54,337	\$26.12	\$70,874	\$34.07	\$94,499	\$45.43
Bradford	\$47,226	\$22.70	\$54,310	\$26.11	\$70,839	\$34.06	\$94,453	\$45.41
Highlands	\$47,026	\$22.61	\$54,080	\$26.00	\$70,539	\$33.91	\$94,052	\$45.22
Wakulla	\$46,970	\$22.58	\$54,016	\$25.97	\$70,456	\$33.87	\$93,941	\$45.16
DeSoto	\$46,927	\$22.56	\$53,966	\$25.95	\$70,391	\$33.84	\$93,854	\$45.12
Gilchrist	\$46,410	\$22.31	\$53,371	\$25.66	\$69,614	\$33.47	\$92,819	\$44.62
Hardee	\$46,197	\$22.21	\$53,126	\$25.54	\$69,295	\$33.31	\$92,393	\$44.42
Taylor	\$46,133	\$22.18	\$53,053	\$25.51	\$69,200	\$33.27	\$92,266	\$44.36
Suwannee	\$46,026	\$22.13	\$52,929	\$25.45	\$69,038	\$33.19	\$92,051	\$44.26
Okeechobee	\$45,611	\$21.93	\$52,452	\$25.22	\$68,416	\$32.89	\$91,222	\$43.86
Jackson	\$44,157	\$21.23	\$50,780	\$24.41	\$66,235	\$31.84	\$88,313	\$42.46
Dixie	\$43,434	\$20.88	\$49,949	\$24.01	\$65,152	\$31.32	\$86,869	\$41.76
Lafayette	\$43,212	\$20.78	\$49,694	\$23.89	\$64,818	\$31.16	\$86,424	\$41.55
Madison	\$42,777	\$20.57	\$49,194	\$23.65	\$64,166	\$30.85	\$85,554	\$41.13
Levy	\$42,390	\$20.38	\$48,749	\$23.44	\$63,586	\$30.57	\$84,781	\$40.76
Baker	\$42,369	\$20.37	\$48,724	\$23.43	\$63,553	\$30.55	\$84,738	\$40.74
Franklin	\$42,353	\$20.36	\$48,706	\$23.42	\$63,530	\$30.54	\$84,707	\$40.72
Washington	\$42,239	\$20.31	\$48,575	\$23.35	\$63,359	\$30.46	\$84,478	\$40.61
Calhoun	\$40,018	\$19.24	\$46,021	\$22.13	\$60,027	\$28.86	\$80,036	\$38.48
Holmes	\$38,531	\$18.52	\$44,310	\$21.30	\$57,796	\$27.79	\$77,062	\$37.05