



AGENDA REPORT
July 23, 2019

**Legislative Intent and Permission to Advertise Ordinance Rescinding
Selected Companies' Economic Development Tax Exemption**

SUBJECT:

Legislative intent and permission to advertise an Ordinance rescinding selected companies' economic development ad valorem tax exemption

FISCAL IMPACT:

The fiscal impact of this request is the cost to advertise the Public Hearing for the Board's consideration of the Ordinance.

DEPT/OFFICE:

County Manager

REQUESTED ACTION:

It is requested that the Board of County Commissioners approve legislative intent and grant permission to advertise an Ordinance rescinding Economic Development Tax Exemption for selected companies that no longer qualify for the County's Economic Development Ad Valorem 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 the company's annual reports filed with the County. These Reports provide the following information: tangible personal property added, the type of business, total sales in Florida and elsewhere, 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 and whether an ad valorem 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's Code of Ordinances:

- GENO, LLC, Ordinance 2009-02, the Company has not filed a 2018 Annual Report
- Project Taylor, Ordinance 2015-25, the Company has not filed a 2018 Annual Report
- MC Assembly, Ordinance 2014-001, the Company has not maintained the minimum

jobs that they represented to the Board that would be maintained

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 Program.

ATTACHMENTS:

Description

- **Draft Ordinance Rescinding Economic Development Exemptions**



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July 24, 2019

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item F.12., Legislative Intent and Permission to Advertise Ordinance Rescinding Selected Companies Economic Development Tax Exemption

The Board of County Commissioners, in regular session on July 23, 2019, approved legislative intent and granted permission to advertise for an ordinance rescinding Economic Development Tax Exemption for selected companies that no longer qualify for the County's Economic Development Ad Valorem Program.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

/ds

cc: Finance
Budget

ORDINANCE NO. 2019- ____

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:

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

Scott Ellis, Clerk

By: _____
Kristine Isnardi, Chair

As Approved by the Board on August 6, 2019