



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

H.3.

7/21/2020

### Subject:

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

### 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 2020 property tax bill.

### Dept/Office:

County Manager

### Requested Action:

It is recommended that the Board of County Commissioners adopt the Ordinance rescinding Economic Development Ad Valorem Tax exemptions 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 review of the Annual Reports, it was determined that the following companies no longer qualify under the guidelines of the Program as outlines in the County Code of Ordinances because, they have not created the jobs that were reported on their application for the County's Ad Valorem Tax Exemption program:

- Diamondback Manufacturing, LLC, Ordinance No. 2012-08
- East Coast Paper Stock, Inc., Ordinance No. 2012-08
- Project Transom, Ordinance No. 2014-31

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**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 29, 2020

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item H.3., Ordinance Rescinding Selected Companies' Economic Development Ad Valorem Tax Exemption

**This is to correct the memo dated July 22, 2020.** The Board of County Commissioners, in regular session on July 21, 2020, adopted Ordinance No. 2020-09, repealing Ordinance No. 2012-11 relating to the Economic Development Ad Valorem exemption granted to Diamondback CNC, LLC, repealing Ordinance No. 2012-08 relating to the Economic Development Ad Valorem exemption granted to East Coast Paper Stock, Inc., and repealing Ordinance No. 2014-31 relating to Economic Development Ad Valorem exemption granted to Project Transom, that no longer qualify for the County's program.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*for: Donna Scott*  
Kimberly Powell, Deputy Clerk

/sm



July 22, 2020

**M E M O R A N D U M**

TO: Frank Abbate, County Manager

RE: Item H.3., Ordinance Rescinding Selected Companies' Economic Development Ad Valorem Tax Exemption

The Board of County Commissioners, in regular session on July 22, 2020, adopted Ordinance No. 2020-09, repealing Ordinance No. 2012-11 relating to the Economic Development Ad Valorem exemption granted to Diamondback CNC, LLC, repealing Ordinance No. 2012-08 relating to the Economic Development Ad Valorem exemption granted to East Coast Paper Stock, Inc., and repealing Ordinance No. 2014-31 relating to Economic Development Ad Valorem exemption granted to Project Transom, that no longer qualify for the County's program.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Donna Scott*  
for: Kimberly Powell, Deputy Clerk

/sm



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

July 24, 2020

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. 2020-09, which was filed in this office on July 24, 2020.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb

ORDINANCE NO. 2020- 09

AN ORDINANCE REPEALING ORDINANCES GRANTING CERTAIN AD VALOREM TAX EXEMPTIONS FOR FAILURE TO CONTINUE TO MEET THE CRITERIA FOR SUCH EXEMPTIONS; REPEALING ORDINANCE 2012-11 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED DIAMONDBACK CNC, LLC, REPEALING ORDINANCE 2012-08 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO EAST COAST PAPER STOCK, INC., REPEALING ORDINANCE 2014-31 RELATING TO THE ECONOMIC DEVELOPMENT AD VALOREM EXEMPTION GRANTED TO PROJECT TRANSOM; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Diamondback CNC, LLC, Cocoa , Florida, East Coast Paper Stock, Inc., Rockledge, Florida, and Project Transom, Merritt Island, Florida no longer meet the criteria of Section 196.012, Florida Statutes.

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 2012-11 relating to the economic development ad valorem tax exemption granted to Diamondback CNC, LLC, 1060 Cox Road, Cocoa, Florida is hereby repealed.

Section 2. Ordinance 2012-08 relating to the economic development ad valorem tax exemption grant to East Coast Paper Stock, Inc, Rockledge, Florida is hereby repealed.

Section 3. Ordinance 2014-31 relating to the economic development ad valorem tax exemption grant to Project Transom, 1220 Bertram Way, Merritt Island, Florida is hereby repealed.

Section 4. 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 5. 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.

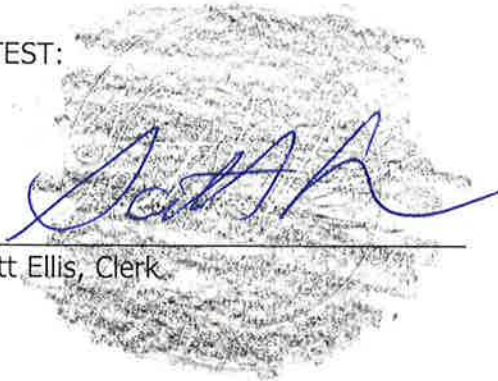
Section 6. In the case of a direct conflict between any provision of this Ordinance and a portion or provision of any other applicable federal, state, or county law, rule, code or regulation, the more restrictive shall apply, unless preempted by law.

Section 7. 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 STATE ON JULY 24, 2020.

DONE, ORDERED AND ADOPTED in Regular Session this July 21, 2020.

ATTEST:



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Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:   
\_\_\_\_\_  
Bryan Andrew Lober, Chair

As Approved by the Board on 7/21/2020