

PART I - CODE OF ORDINANCES
 Chapter 90 - TAXATION
 ARTICLE IV. - AD VALOREM TAX EXEMPTIONS
 DIVISION 2. - ECONOMIC DEVELOPMENT

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⁽⁸⁴⁾ **State Law reference**— Powers of economic development, F.S. § 192.1995.

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Sec. 90-146. - Enactment authority.

Pursuant to section 3, article VII of the State Constitution and in accordance with F.S. chs. 125, 163, 192, 196 and 214 and state department of revenue rules, F.A.C. ch. 12D-7, incorporated municipalities and counties individually or in combination are authorized and empowered to adopt, amend or revise and enforce an ordinance relating to economic development ad valorem tax exemptions, after the electors of such municipality or county, voting on the question in a referendum, authorize the adoption of such ordinance. In a referendum held November 3, 1992, the voters of the county authorized the adoption of such an ordinance.

(Code 1985, § 1-30.5-41)

Sec. 90-147. - Purpose and intent.

The public health, safety, comfort, economy, order, convenience and general welfare require the harmonious, orderly and progressive development of new business and expansion of existing business within the state and its incorporated municipalities and counties. In furtherance of this general purpose counties, by F.S. chs. 125, 163, 192, 196 and 214 and state department of revenue rules, F.A.C. ch. 12D-7, are authorized and empowered to adopt, amend or revise and enforce measures relating to economic development ad valorem tax exemptions for new business and expansion of existing business. It is the intent of this division to secure or to ensure:

- (1) The establishment of a criteria for granting such exemptions to certain types of businesses or industries or for denying exemptions on a rational, nonarbitrary, nondiscriminatory basis by the board of county commissioners. The following criteria may be used as a guideline in evaluating each respective request for exemption. The extent of the exemption should be weighted according to the greatest accumulation of points.

<i>Capital Investment</i>	Points
Under \$1,000,000.00	1
\$1,000,000.00—\$5,000,000.00	3
Over \$5,000,000.00	5
<i>Number of Employees</i>	

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25—50	1
50—100	3
Over 100	5
<i>Wage Rate</i>	
Below area average	0
Average	1
Above average	3

(2) No precedent shall be implied or inferred by the granting of an exemption to a new or expanding business. Applications for exemptions shall be considered by the board of county commissioners on a case-by-case basis for each application, after consideration of the property appraiser's report on that application.

(3) Any exemption granted may apply 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 new business, or up to 100 percent of the assessed value of all added improvements to real property which additions are 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.

(4) Any exemption may be for a full ten-year period or any period less than ten years from the time the exemption is granted.

(5) No exemption shall be granted on the land on which new or expanded businesses are to be located.

(6) No exemption shall be granted on school or water management district taxes, or on taxes levied for payment of bonds or taxes authorized a vote of the electors of the county pursuant to sections 9 or 12, article VII, of the State Constitution.

(Code 1985, § 1-30.5-42)

Sec. 90-148. - Definition of terms.

The following words, phrases and terms shall have the same meanings attributed to them in current state statutes and the Florida Administrative Code, except where the context clearly indicates otherwise:

Applicant means any person or corporation submitting an economic development ad valorem tax exemption application to the board.

Board means the county board of commissioners.

Business means any activity engaged in by any person, corporation or company with the object of private or public gain, benefit or advantage, either direct or indirect.

Corporation newly domiciled in the state means a corporation created under state laws, which, by law, considers this state as the center of its corporate affairs and the place where its functions are discharged, and which has been incorporated in this state for a period of not more than 12 months preceding the initial date of application for exemption. The domicile of a corporation is in the state under

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whose laws it is created, regardless of where it may do business.

Department means the state department of revenue.

Enterprise zone means:

(1) An area in which there is a predominance of buildings or improvements, whether residential or nonresidential, which by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire or other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, or crime, and is detrimental to the public health, safety, morals or welfare; or

(2) An area in which there are a substantial number of slum, deteriorated or deteriorating structures, and in which conditions which endanger life or property by fire or other causes exist, or in which one or more of the following factors exist which substantially impair or arrest the sound growth of a county or municipality and is a menace to the public health, safety, morals, or welfare in its present condition and use:

- a. Predominance of defective or inadequate street layout.
- b. Faulty lot layout in relation to size, adequacy, accessibility or usefulness.
- c. Unsanitary or unsafe conditions.
- d. Deterioration of site or other improvements.
- e. Tax or special assessment delinquency exceeding the fair value of the land.
- f. Diversity of ownership or defective or unusual conditions of title which prevent the free alienability of land within the deteriorated or hazardous area.

Expansion of existing business means:

(1) A business establishing ten or more jobs to employ ten or more full-time employees in the county, which manufactures, processes, compounds, fabricates or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or

(2) Any business establishing 25 or more jobs to employ 25 or more full-time employees in the county, whose sales factor, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed;

provided that such business increases operations on a site co-located with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than ten percent or an increase in productive output of not less than ten percent.

Improvements means physical changes made to raw land, and structures placed on or under the land surface.

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New business means:

- (1) A business establishing ten or more jobs to employ ten or more full-time employees in this county, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant;
- (2) A business establishing 25 or more jobs to employ 25 or more full-time employees in this county, the sales factor of which, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
- (3) An office space in this county owned and used by a corporation newly domiciled in this county; provided such office space houses 50 or more full-time employees of such corporation;
- (4) A business located in an area designated enterprise zone.

Provided that such business or office referred to in subsections (1), (2) or (3) of this definition, first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

Sales factor means a fraction, the numerator of which is the total sales of the taxpayer in this state during the taxable year or period and the denominator of which is the total sales of the taxpayer everywhere during the taxable year or period. (See F.S. § 220.15(5) for specifics of computation.)

(Code 1985, § 1-30.5-43)

Cross reference— Definitions generally, § 1-2

Sec. 90-149. - To whom application made; proof of eligibility.

- (a) The economic development ad valorem tax exemption is a local option tax incentive for new or expanding business which may be granted or refused at the sole discretion of the board of county commissioners. To apply for such an exemption a business locating or expanding in the unincorporated area of the county must file an application (state department of revenue Form DR-418) with the board of county commissioners.
- (b) Satisfactory proof that the business meets the criteria for exemption as a new business or expansion of an existing business as defined by this division and F.S. §§ 196.012(14) and 196.012(15) must accompany the application.
- (c) The application shall be filed on or before March 1 of the year in which an exemption is requested. However, the board of county commissioners may waive the March 1 deadline when good cause is shown by the applicant.
- (d) If the business is locating or expanding within an incorporated municipality of the county, application must be made to city council and to the board. The city may exempt from city tax only. Exemption from county tax may only be granted by the board.
- (e) The exemption granted under this division shall not accrue to improvements to real property made by or for the use of new or expanding businesses when such improvements have been included on the tax rolls prior to the referendum authorizing this division.

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(Code 1985, § 1-30.5-44)

Sec. 90-150. - Application review procedure.

(a) Before the board or city council acts on an application, the application must be submitted to the property appraiser for review. After careful consideration, the property appraiser shall report to the board or board and council concerning the fiscal impact of granting exemptions. The property appraiser's report shall include the following:

- (1) The total revenue available to the county for the current fiscal year from ad valorem tax sources.
- (2) The amount of revenue lost to the county for the current fiscal year because of economic development ad valorem tax exemptions previously granted.
- (3) An estimate of the amount of revenue which would be lost for the current fiscal year if the exemption is granted to the new or expanding business.
- (4) A determination that the business meets the definition of a new or expanding business as defined in this division and F.S. §§ 196.012(14) and 196.012(15). Upon request, the department will provide the property appraiser such information as it may have available to assist in making this determination.

(b) After consideration of the report of the property appraiser, the county may choose to adopt an ordinance granting the tax exemption to a new or expanding business. The ordinance shall be adopted in the same manner as any other ordinance of the county. The ordinance shall include the following information:

- (1) The name and address of the new or expanding business.
- (2) The amount of revenue available from ad valorem tax sources for the current fiscal year, revenue lost for the current fiscal year because of economic development ad valorem tax exemptions currently in effect, and the amount of estimated revenue which would be lost because of the exemption granted to the new or expanding business.
- (3) The expiration date of the exemption (ten years or less (depending upon the duration of the exemption granted) from date of board adoption of the ordinance granting the exemption).
- (4) A finding that the business meets the definition of a new business or an expansion of an existing business.
- (5) The rating of the new or expanding business in accordance with the point system described in subsection 90-147(1), if such point system is employed.

(Code 1985, § 1-30.5-45)

Sec. 90-151. - Fees.

No fees shall be charged for processing the economic development ad valorem tax exemption application or any exemption ordinance adopted by the board.

(Code 1985, § 1-30.5-46)

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Sec. 90-152. - Eligible business or industry.

(a) Any business or industry as defined in section 90-148 definitions of "business," "expansion of existing business" or "new business," which is not an ineligible business or industry as defined by section 90-153

(b) When considering the issue of whether or not a business or industry is an eligible business, the board may consider the anticipated number of employees, average wage, type of industry or business, geographical location of the proposed new or expanding business, environmental impacts, volume of business or production prior to accepting the economic development ad valorem tax exemption application.

(Code 1985, § 1-30.5-47)

Sec. 90-153. - Ineligible business or industry.

An ineligible business or industry is any business or industry, including, but not limited to, a business:

- (1) In violation of any federal, state or local law or regulation governing environmental matters such as air, water and noise pollution; or
- (2) Deemed to be noxious or offensive to the general public and which may be or become a nuisance or jeopardize the health and safety of citizens of the county.

(Code 1985, § 1-30.5-48)

Secs. 90-154—90-170. - Reserved.