

**ESCAMBIA COUNTY  
ECONOMIC DEVELOPMENT  
AD VALOREM TAX EXEMPTION (EDATE)  
ENTERPRISE ZONE**

---

An **Enterprise Zone** is a specific geographic area targeted for economic revitalizing. Enterprise Zones encourage economic growth and investment in distressed areas by offering tax advantages and incentives to businesses locating within the zone boundaries.

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.

**Enterprise Zone.**

(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.