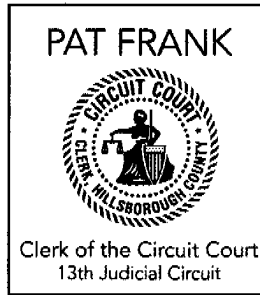


ORDINANCE

11-1



February 7, 2011

Norma J. Wise, Director
Hillsborough County Law Library
501 E. Kennedy Boulevard Ste. 100
Tampa, Florida 33602-5027


Re: Ordinance #11-1
Hillsborough County Economic Development Ad Valorem Tax Exemption Ordinance for
New and Expanding Businesses

Dear Ms. Wise:

Attached please find a copy of Hillsborough County Ordinance #11-1 which was adopted by the Board of County Commissioners on February 2, 2011. We are also forwarding acknowledgment received from the Secretary of State. This ordinance has an effective date of February 4, 2011.

If I can provide additional information or be of further assistance, please do not hesitate to contact me.

Sincerely,


Julia Poupart,
Director, BOCC Records/VAB

md

Attachments

cc: Evelyn Jefferson, Municipal Code Corporation
Debra A. Cole, Hillsborough County Sheriff's Office
Aracelis Putnam, Library Services
Samuel S. Hamilton, Senior Assistant County Attorney
Gene Gray, Director, Economic Development
Bruce Register, Economic Development
Gloria Richardson, Economic Development
Ajay Gajjar, Assistant Director, Finance
Jack Brooks, Director, CCC Accounting
Mary Wilson, Budget Manager, BOCC Finance
Missy Brown, County Attorney's Office
Jacky Gasper, County Attorney's Office
Nancy Milam, County Attorney's Office
Sharon Sweet, BOCC Records



Agenda Item Cover Sheet

Agenda Item N^o. D-1

Meeting Date February 02, 2011

Consent Section

Regular Section

Public Hearing

Subject:
Public Hearing on Hillsborough County Economic Development Ad Valorem Tax Exemption Ordinance

Department Name: County Attorney's Office

Contact Person: Samuel S. Hamilton/C. Beck

Contact Phone: 272-5670

Sign-Off Approvals:

		Christine Beck	01/21/2011
		<small>Managing County Attorney</small>	<small>Date</small>
Renée Francis Lee	01/21/2011	NA	
<small>County Attorney</small>	<small>Date</small>	<small>Joint Department Director</small>	<small>Date</small>
Eric Johnson	01/24/2011	Samuel S. Hamilton	01/21/2011
<small>Management and Budget - Approved as to Financial Impact Accuracy</small>	<small>Date</small>	<small>Assistant County Attorney</small>	<small>Date</small>

Staff's Recommended Board Motion:

Conduct a public hearing and consider enactment of a proposed Hillsborough County Economic Development Ad Valorem Tax Exemption Ordinance.

There is no direct financial impact associated with consideration and enactment of the proposed ordinance. However, as required by State Law and the proposed ordinance, each project considered for an exemption under the exemption program is required to be approved by an ordinance. At that time a financial impact statement and analysis will be provided regarding the individual project exemption. Further, the proposed ordinance provides for a maximum amount of annual exemptions such that the estimated aggregate annual amount of forgone property tax revenues resulting from such exemptions will not exceed \$2 million or such other amount approved by a supermajority vote of the BOCC.

Financial Impact Statement:

There is no direct financial impact associated with consideration and enactment of the proposed ordinance. However, as required by State Law and the proposed ordinance, each project considered for an exemption under the exemption program is required to be approved by an ordinance. At that time a financial impact statement and analysis will be provided regarding the individual project exemption. Further, the proposed ordinance provides for a maximum amount of annual exemptions such that the estimated aggregate annual amount of forgone property tax revenues resulting from such exemptions will not exceed \$2 million or such other amount approved by a supermajority vote of the BOCC.

Hagan/Sharpe 7 to 0

ORD # 11-1

Background:

On August 4, 2010, the BOCC adopted Resolution No. R10-109 which called for a referendum on November 2, 2010, and provided ballot language, that was subsequently approved by the voters, which authorizes the BOCC to grant Economic Development Ad Valorem (Property) Tax Exemptions to new businesses and expansions of existing businesses. Additionally, on October 20, 2010, Economic Development Staff presented a report addressing such exemptions as used by other Florida counties and possible guidelines for consideration by the Board in implementing the Program to grant Ad Valorem (Property) Tax Exemptions for Qualified Economic Development Projects in Hillsborough County. Subsequently, on December 15, 2010 the Board approved the Economic Development Ad Valorem Tax Exemption Program and directed the County Attorney's Office to work with the Economic Development Department to draft an ordinance providing for program implementation. On January 20, 2011, the BOCC set a public hearing for February 2, 2011, at 2:00 p.m., to consider enactment of the proposed ordinance. The proposed ordinance establishes a program for providing exemptions from certain ad valorem taxation for certain new businesses and expansions of existing businesses and provides procedures and guidelines for the submission of applications for and the BOCC's consideration of granting such exemptions.

List Attachments:

Draft Ordinance

ORDINANCE NO. 11- 1

AN ORDINANCE OF HILLSBOROUGH COUNTY, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; PROVIDING A SHORT TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FINDINGS OF FACT; PROVIDING FOR DEFINITIONS OF TERMS; PROVIDING FOR ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION; PROVIDING FOR AN APPLICATION FOR AN EXEMPTION; PROVIDING FOR BOARD CONSIDERATION OF SUCH APPLICATIONS; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR BOARD REVOCATION OF EXEMPTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE; PROVIDING AN EFFECTIVE DATE.

Upon motion by Commissioner Hagan, seconded by Commissioner Sharpe, the following ordinance was enacted by a vote of 7 to 0, with Commissioner(s) _____ voting "No", Commissioner(s) _____ being absent.

WHEREAS, the Board of County Commissioners of Hillsborough County believes that local government should support economic growth by providing an incentive for employment opportunities that will lead to the improvement of the quality of life of the residents of Hillsborough County and the positive expansion of the economy; and

WHEREAS, to this end, the Board of County Commissioners desires to offer ad valorem tax exemptions to new businesses relocating to Hillsborough County and to expansions of businesses already situated in Hillsborough County; and

WHEREAS, the granting of ad valorem tax exemptions to such businesses will provide Hillsborough County with an additional economic development incentive which will enhance the ability of Hillsborough County to be competitive when trying to encourage new business development in Hillsborough County and retain local businesses with planned expansions; and

WHEREAS, such exemptions are authorized pursuant to Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, upon the successful passage of a referendum; and

WHEREAS, the electors of Hillsborough County have authorized the granting of ad valorem tax exemptions by the successful passage of a referendum held on November 2, 2010;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY FLORIDA, THAT:

SECTION 1. TITLE. This Ordinance shall be known as the “Hillsborough County Economic Development Ad Valorem Tax Exemption Ordinance.”

SECTION 2. ENACTMENT AUTHORITY. Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, empower the County to grant Economic Development Ad Valorem Tax Exemptions to New Businesses and Expansions of Existing Businesses after the electors of the County, voting on the question in a referendum, authorize such exemptions. In a referendum held on November 2, 2010, the electors of Hillsborough County authorized the Board to grant Economic Development Ad Valorem Tax Exemptions.

SECTION 3. FINDINGS OF FACT.

(A) It is a recognized function of local government to promote economic development within its jurisdiction by providing financial incentives that will encourage new businesses to relocate within its jurisdiction and existing businesses to expand, thereby creating employment opportunities that will benefit the entire community.

(B) The current economic climate has resulted in a high unemployment rate in Hillsborough County, impacting the quality of life for the citizens of Hillsborough County and the sustainability of local businesses.

(C) In order to ensure that applications for Economic Development Ad Valorem Tax Exemptions are considered in a non-arbitrary and non-discriminatory manner, it is necessary to establish guidelines that further the Board's economic development policy to assist the Board in making its determinations.

(D) The Board determines that the granting of Economic Development Ad Valorem Tax Exemptions to new businesses locating in Hillsborough County and to existing businesses expanding in Hillsborough County as provided in this Ordinance will promote and strengthen the local economy which will enhance the health, safety and welfare of the citizens of Hillsborough County, which action is in the best interest of the County and serves both a county and a public purpose.

SECTION 4. DEFINITIONS. The following words, phrases and terms shall have the meanings set forth below. Except where indicated otherwise such words, phrases and terms shall have the same meanings attributed to them in the Florida Statutes and the Florida Administrative Code as amended from time to time:

“Administrator” means the chief administrative officer of the County, or such person's designee.

“Applicant” means any person, firm, partnership or corporation who files an Application with the Board seeking an Exemption.

“Application” means a written application for an Exemption on the form prescribed by the Department, together with any supplemental form prescribed by the Administrator and any additional information requested by the Administrator.

“Average Annual Employment” means the sum of the number of Full-Time Equivalent Employees as of the last day of each month of the preceding calendar year divided by twelve (12).

“Average Annual Private Sector Wage” means the lesser of the average annual private sector wage throughout the State of Florida, the MSA or the County.

“Average Annual Wage” means the sum of the Wages paid to Full-Time Equivalent Employees included in the Average Annual Employment, divided by the Average Annual

Employment.

“Board” means the Board of County Commissioners of Hillsborough County, Florida.

“Brownfield Area” means an area designated as a brownfield area pursuant to Section 376.80, Florida Statutes.

“Business” means any activity engaged in by any person, firm, partnership, corporation, or other business organization or entity, with the object of private or public gain, benefit, or advantage, either direct or indirect.

“Capital Investment” means any expenditure for an Expansion of an Existing Business or a New Business to be located in Hillsborough County which can be capitalized under generally accepted accounting principles.

“Community Redevelopment Agency” means a public agency created by or designated pursuant to Section 163.356 or 163.357, Florida Statutes.

“Community Redevelopment Area” means an area designated as a community redevelopment area pursuant to Part III, Chapter 163, Florida Statutes.

“County” means Hillsborough County, Florida.

“Department” means the Florida Department of Revenue.

“Destination Retail Business” means an Expansion of an Existing Business or a New Business that is regularly engaged in, and whose Business consists to a substantial extent of, the selling of unique Goods or such a wide assortment of Goods to a consumer, not principally for the purpose of resale, such that it attracts a substantial number of consumers who are willing to make a special trip from throughout a wide geographic area of sufficient distance to necessitate overnight stays generating lodging and entertainment expenditures.

“Economic Development Ad Valorem Tax Exemption” or “Exemption” means an ad valorem tax exemption granted by the Board in its sole and absolute discretion to a Qualified Business pursuant to this Ordinance as authorized by Article VII, Section 3 of the Constitution of the State of Florida and Section 196.1995, Florida Statutes.

“Enterprise Zone” means an area designated as an enterprise zone pursuant to Section 290.0065, Florida Statutes.

“Exemption Criteria” means the criteria to be applied by the Board in making its determination as to whether to grant an Exemption, as provided for in Subsection 7(D) of this Ordinance.

“Expansion of an Existing Business” means:

(A) 1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which for the facility with respect to which it requests an Exemption is less than 0.50 for each year the Exemption is claimed; provided that such business increases operations on a site colocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.

(B) Any business located in an Enterprise Zone or Brownfield Area that increases operations on a site colocated with a commercial or industrial operation owned by the same business.

“Full-Time Equivalent Employee” means a person who is employed by a Business that works at least 35 hours per week and is eligible to receive benefits, including health benefits, through their employer, subject to any eligible vesting periods.

“Goods” means all personal property when purchased primarily for personal, family, or household use, but not including personal property sold for commercial or industrial use.

“High Value Business” means an Expansion of an Existing Business or a New Business that is expected to have a significant economic impact as a result of the number of its Full-Time Equivalent Employees, its Average Annual Wage, the Capital Investment in the Business, or additional jobs subsequently created as a result of such Business.

“Improvements” means physical changes made to raw land, and structures placed on or under the land surface, including all Tangible Personal Property acquired to facilitate an Expansion of an Existing Business provided that the Tangible Personal Property is added or increased on or after the day an ordinance specifically granting a Business an Exemption is adopted. However, Tangible Personal Property acquired to replace existing property shall not be considered to facilitate a business expansion.

“Metropolitan Statistical Area” or “MSA” means a geographical region with a relatively high population density at its core and close economic ties throughout the area. For purposes of this Ordinance, the MSA includes Hillsborough, Hernando, Pasco and Pinellas Counties.

“New Business” means:

(A) 1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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 state, the sales factor of which for the facility with respect to which it requests an Exemption is less than 0.50 for each year the Exemption is claimed; or

3. An office space in this state owned and used by a corporation newly domiciled in this state; provided such office space houses 50 or more full-time employees of such corporation; provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

(B) Any business located in an Enterprise Zone or Brownfield Area that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

(C) A business that is situated on property annexed into a municipality and that, at the time of the annexation, is receiving an Exemption from the County.

“Qualified Business” means a Business that is a Destination Retail Business, a High Value Business, or a Target Industry 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.

“Tangible Personal Property” shall have the meaning set forth in Section 192.001(11)(d), Florida Statutes.

“Target Industry Business” means an Expansion of an Existing Business or a New Business that is engaged in a Business designated as a target industry business

pursuant to Section 288.106, Florida Statutes.

“**Wages**” means all compensation including salaries, bonuses, commissions and the value of exercised stock options subject to federal income tax, but excluding fringe benefits; provided, stock options shall be included in the calculation of wages in a manner consistent with the program established pursuant to Section 288.106, Florida Statutes.

SECTION 5. ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION.

(A) Incentive. There is herein established an Economic Development Ad Valorem Tax Exemption for ad valorem taxes levied by the County. The Exemption is a local option tax incentive for a Qualified Business which may be granted or refused at the sole and absolute discretion of the Board.

(B) Ineligible Improvements. The Exemption shall not accrue to Improvements made by or for the use of a Qualified Business when such Improvements have been included on the tax rolls prior to the effective date of an ordinance specifically granting a Business an Exemption.

(C) Eligible Improvements. At the sole and absolute discretion of the Board, and except as otherwise provided for in this Ordinance, the Exemption may be granted for up to 100 percent of the assessed value of all Improvements made by or for the use of a qualifying New Business and of all Tangible Personal Property of such New Business, or up to 100 percent of the assessed value of all added Improvements made to facilitate the qualifying Expansion of an Existing Business and of the net increase in all Tangible Personal Property acquired to facilitate such Expansion of an Existing Business, provided that the Improvements are made or the Tangible Personal Property is added or increased on or after the day the Ordinance specifically granting an Exemption is adopted. Property acquired to replace existing property shall not be considered to facilitate a business expansion.

(D) Land. No exemption shall be granted for the land upon which a New Business or an Expansion of an Existing Business is to be located.

(E) Exemption. Except as otherwise provided for in this Ordinance, the

Exemption may be for a period of up to 10 years from the date the Board adopts the ordinance specifically granting an Exemption.

(F) Taxes Applicable. The Exemption shall apply only to taxes levied by the County. The exemption shall not apply to taxes levied by a municipality, school district, or water management district, or to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9(b) or 12, Article VII of the Florida Constitution.

(G) Maximum Amount of Annual Exemptions. Notwithstanding any other provision of this Ordinance, the Exemptions granted by the Board for each fiscal year shall not result in an estimated aggregate annual amount of forgone ad valorem tax revenues in excess of Two Million Dollars (\$2,000,000.00) or such other amount approved by a supermajority vote of the Board, which amount shall be calculated based on the Property Appraiser's estimates on the revenue lost to the County during the then particular fiscal year by virtue of Exemptions previously granted plus Exemptions under consideration in such particular fiscal year.

SECTION 6. APPLICATION FOR EXEMPTION.

(A) Application. Any eligible person, firm, partnership or corporation which desires an Exemption shall file with the Board a written Application. The Application must be filed no later than March 1st of the year the Exemption is desired to take effect.

(B) Review. Upon submittal of the Application, the Administrator shall review same and, within 10 days of submission, notify the Applicant of any facial deficiencies. Complete Applications shall be scheduled for a public hearing before the Board no later than forty-five (45) days following receipt by the Administrator of the Property Appraiser's report provided for in this Ordinance. The Applicant shall be notified of the date and time of the public hearing.

(C) Agreement. As a condition to receiving an Exemption, a Business will be required to enter into an agreement with the County to ensure that the Business satisfies all requirements associated with the granting and continuation of the Exemption.

(D) Community Redevelopment Agency. If a New Business is locating to, or an Expansion of an Existing Business is occurring in, a Community Redevelopment Area, the Community Redevelopment Agency overseeing such area shall be provided a copy of the

Application for review and comment. Input from the Community Redevelopment Agency will be considered by the Board in deciding whether an Exemption is to be granted. Should the Community Redevelopment Agency object to the granting of an Exemption, the Community Redevelopment Agency must submit an objection in writing to the Board for its consideration.

(E) Additional Submission Requirements. An Application for an Exemption shall be submitted in advance of any necessary permit application changing the future land use or changing zoning. In the case of existing sites or facilities where adequate zoning and future land use is in place, an Application shall be submitted prior to permits regarding building occupancy submittals.

SECTION 7. BOARD CONSIDERATION OF APPLICATIONS.

(A) Property Appraiser Review and Report. Before the Board takes action on an Application, a copy of the Application, once deemed complete, shall be delivered to the Property Appraiser for review. After careful consideration of the Application, the Property Appraiser shall provide a report to the Board which shall include the following:

1. The total revenue available to the County for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total revenue available cannot be determined;

2. The amount of any revenue lost to the County for the current fiscal year by virtue of Exemptions previously granted, or an estimate of such revenue if the actual revenue lost cannot be determined;

3. An estimate of the amount of revenue which would be lost to the County during the current fiscal year if the exemption applied for were granted had the property for which the Exemption is requested otherwise been subject to taxation; and

4. A determination as to whether the property for which an Exemption is requested is to be incorporated into a New Business or the Expansion of an Existing Business, or into neither, which determination the Property Appraiser shall also affix to the face of the Application. Upon request, the Department will provide the Property Appraiser such information as it may have available to assist in making such determination.

(B) Eligibility Threshold. The threshold for eligibility is whether the Business meets the definition of a New Business or of an Expansion of an Existing Business as provided in this

Ordinance.

(C) Ineligible Business. Any Business in violation of any federal, state, or local law or regulation, including but not limited to, environmental matters, will not be eligible for an Exemption.

(D) Exemption Criteria. In making its determination as to whether to grant an Exemption, the Board shall apply the Exemption Criteria provided below; provided that the Board, in its sole and absolute discretion, may deviate from the Exemption Criteria when considering Applications from Destination Retail Businesses and High Value Businesses if the Board determines that such deviation is in the best interest of the County:

Tier	Number of New Jobs	Average Annual Wage or Capital Investment per job	Period	Maximum Exemption
One	10 or more Full-Time Equivalent Employees in manufacturing jobs; or 25 or more Full-Time Equivalent Employees where the Business's Sales Factor is less than 50%; or 50 or more Full-Time Equivalent Employees in office jobs if a New Business.	115% of the Average Annual Private Sector Wage or Capital Investment exceeding \$200,000 per Full-Time Equivalent Employee	5 Years	50%
<i>BONUS - Enterprise Zone, Brownfield Area or Community Redevelopment Area</i>	<i>10 or more Full-Time Equivalent Employees in manufacturing jobs; or 25 or more Full-Time Equivalent Employees where the Business's Sales Factor is less than 50%; or 50 or more Full-Time</i>	100%	5 Years	75%

	<i>Equivalent Employees in office jobs if a New Business.</i>			
Two	30 or more Full-Time Equivalent Employees in manufacturing jobs; or 75 or more Full-Time Equivalent Employees where the Business's Sales Factor is less than 50%; or 100 or more Full-Time Equivalent Employees in office jobs if a New Business.	115% of the Average Annual Private Sector Wage or Capital Investment exceeding \$200,000 per Full-Time Equivalent Employee	7 Years	50%
BONUS - Enterprise Zone, Brownfield Area or Community Redevelopment Area	<i>30 or more Full-Time Equivalent Employees in manufacturing jobs; or 75 or more Full-Time Equivalent Employees where the Business's Sales Factor is less than 50%; or 100 or more Full-Time Equivalent Employees in office jobs if a New Business.</i>	100%	7 Years	75%
Three	90 or more Full-Time Equivalent Employees in manufacturing jobs; or 100 or more Full-Time Equivalent Employees where the Business's Sales Factor is	150%	10 Years	50%

	less than 50%; or 200 or more Full-Time Equivalent Employees in office jobs if a New Business.			
BONUS - Enterprise Zone, Brownfield Area or Community Redevelopment Area	<i>90 or more Full-Time Equivalent Employees in manufacturing jobs; or 100 or more Full-Time Equivalent Employees where the Business's Sales Factor is less than 50%; or 200 or more Full-Time Equivalent Employees in office jobs if a New Business.</i>	100%	10 Years	75%

(E) Board Ordinance. After consideration of the Application, the Property Appraiser's report, input from a Community Redevelopment Agency, if applicable, and such other information it deems relevant, and the application of the Exemption Criteria, the Board may choose in its sole and absolute discretion to adopt an ordinance granting an Exemption to the Applicant. If the Board decides to adopt such an ordinance, the ordinance shall be adopted in the same manner as any other general ordinance of the County, and shall include the following:

1. The name and address of the New Business or the Expansion of an Existing Business to which the Exemption is granted;
2. The name of the owner(s) of the New Business or the Expansion of an Existing Business;
3. The total amount of revenue available to the County from ad valorem tax sources for the current fiscal year, the total amount of revenue lost to the County for the current fiscal year by virtue of Exemptions currently in effect, and the estimated revenue loss to the County for the current fiscal year attributable to the Exemption of the business named in the ordinance;
4. The period of time for which the Exemption will remain in effect and the expiration date of the Exemption; and

5. A finding that the Business named in the ordinance meets the requirements of Section 196.012(15) or (16), Florida Statutes.

(F) Precedent Standard for Consideration of Applications. No precedent shall be implied or inferred by the granting of an Exemption. Each Application shall be considered by the Board in its legislative capacity on a case by case basis, after considering the Property Appraiser's report on the Application and the Exemption Criteria.

SECTION 8. APPLICATION FEES.

No fees shall be charged for processing Applications or any Exemption ordinance adopted by the Board.

SECTION 9. CONTINUING PERFORMANCE.

(A) Change in Ownership.

1. The Business granted an Exemption shall be required to inform the Board in writing within ten (10) days as to any changes in ownership of the Business granted an Exemption. Moreover, the transferee Business shall continue to comply with all Exemption requirements and shall assume in writing all of the obligations of the transferor Business provided for in the agreement required pursuant to Subsection 6(c) of this Ordinance.

2. Failure of the Business granted an Exemption to notify the Board of any such changes in ownership is cause for revocation of the ordinance granting the Exemption, at the Board's discretion.

(B) Annual Filings. The ability to receive an Exemption for the period granted shall be conditioned upon the Applicant's ability to maintain the Qualified Business throughout the entire period. The Applicant shall be required to submit an annual renewal statement and an annual report to the Administrator on or before March 1st of each year for which the Exemption was granted. The Applicant shall also timely comply with all filing required pursuant to Section 196.011, Florida Statutes.

1. The annual renewal statement shall certify that the information provided in the original Application has not changed.

2. The annual report shall provide a report on the status of the business,

evidencing satisfaction of the business maintenance and continued performance conditions set forth in the Application. The report shall be prepared in substantially the form approved by the Administrator and shall contain such information as the Administrator may reasonably deem necessary for the purpose of determining continuing performance by the Business of the conditions provided for in this Ordinance, the ordinance specifically granting the Business an Exemption and the representations made in the Application.

SECTION 10. BOARD REVOCATION.

Should any Business granted an Exemption pursuant to this Ordinance fail to file the annual renewal statement and/or annual report on or before March 1st of each year the Exemption has been granted as required by this Ordinance, fail to continue to meet the definition of a New Business or an Expansion of an Existing Business, fail to timely inform the Board of a change of ownership, fail to file a new Application upon any change in the information provided in the original Application, fail to fulfill any other representation made to the Board during the Application process, and/or fail to comply with any other requirement provided for in this Ordinance, the Board, may, upon thirty (30) days written notice to the respective Business, adopt an ordinance revoking the Exemption or take such other action with respect to the Exemption as it deems appropriate.

(A) **Notification.** Upon revocation, the Board shall immediately notify the Property Appraiser.

(B) **Recovery of Taxes.** If it is determined that a Business was not in fact entitled to an Exemption in any year for which the Business received an exemption, the County, Property Appraiser or Tax Collector shall be entitled to recover all taxes not paid on Tangible Personal Property as a result of the Exemption, plus interest at the maximum rate allowed by law, plus all costs of collection, including, without limitation, reasonable attorney's fees.

(C) **Reapplication.** Nothing herein shall prohibit a Business from reapplying for an ad valorem tax exemption pursuant to state law.

SECTION 11. APPLICABILITY.

This Ordinance shall be applicable in all areas of Hillsborough County where Hillsborough County is the taxing authority.

SECTION 12. SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provisions or applications. To this end, the provisions of this Ordinance are declared severable.

SECTION 13. CONFLICTS.

All ordinances or parts of ordinances in conflict herewith are hereby superseded or repealed to the extent of such conflict.

SECTION 14. SUNSET DATE.

Pursuant to Section 196.1995, Florida Statutes, this Ordinance shall expire on November 2, 2020, ten (10) years after the date such authority to grant Economic Development Ad Valorem Tax Exemptions was approved by the electors of the County voting on the question in a referendum; provided that for purposes of enforcement and revocation, this Ordinance shall survive such expiration date. No business shall be allowed to begin receiving an Exemption after that date; however, the expiration shall not affect the operation of any Exemption for which a Business has qualified under this Ordinance prior to November 2, 2020.

SECTION 15. FILING; EFFECTIVE DATE.

A certified copy of this Ordinance shall be filed with the Department of State within ten (10) days after enactment, and this Ordinance shall take effect immediately upon such filing.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I, Pat Frank, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an ordinance enacted by the Board at its regular meeting of February 2, 2011, as the same appears of record in Minute Book 417, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 3rd day of February, 2011.

PAT FRANK, CLERK OF THE CIRCUIT COURT

By: Beverly Anne Miller
Deputy Clerk

APPROVED BY COUNTY ATTORNEY
AS TO FORM AND LEGAL
SUFFICIENCY

By: [Signature]
Senior Assistant County Attorney





FLORIDA DEPARTMENT of STATE

RICK SCOTT
Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

KURT S. BROWNING
Secretary of State

February 4, 2011

Honorable Pat Frank
Clerk of the Circuit Court
Hillsborough County
P. O. Box 1110
Tampa, Florida 33601-1110

RECEIVED
2011 FEB - 7 PM 3:51
CLERK TO
THE BOARD (A)

Attention: Ms. Julia Poupart, Director
BOCC Records/VAB

Dear Mr. Frank:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated February 3, 2011 and certified copy of Hillsborough County Ordinance No. 11-1, which was filed in this office on February 4, 2011.

Sincerely,

Liz Cloud
Program Administrator

LC/vm

DIRECTOR'S OFFICE

R.A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399-0250
850.245.6600 • FAX: 850.245.6282 • TDD: 850.922.4085 • <http://dlis.dos.state.fl.us>

COMMUNITY DEVELOPMENT
850.245.6600 • FAX: 850.245.6643

STATE LIBRARY OF FLORIDA
850.245.6600 • FAX: 850.245.6744

STATE ARCHIVES OF FLORIDA
850.245.6700 • FAX: 850.488.4894

CAPITOL BRANCH
850.488.2812 • FAX: 850.488.9879

RECORDS MANAGEMENT SERVICES
850.245.6750 • FAX: 850.245.6795

ADMINISTRATIVE CODE AND WEEKLY
850.245.6270 • FAX: 850.245.6282

2455

NOTICE OF INTENT TO CONSIDER COUNTY ORDINANCE

NOTICE IS HEREBY GIVEN TO WHOM IT MAY CONCERN:

Notice is hereby given that the Board of County Commissioners of Hillsborough County, Florida, intends to consider for the purpose of enactment, the following ordinance at a public hearing on February 02, 2011 at 2:00p.m. in the Board Room, County Center, Second Floor, 601 East Kennedy Boulevard, Tampa, Florida.

The Tampa Tribune

Published Daily

Tampa, Hillsborough County, Florida

State of Florida }
County of Hillsborough } SS.

Before the undersigned authority personally appeared C. Pugh, who on oath says that she is the Advertising Billing Analyst of The Tampa Tribune, a daily newspaper published at Tampa in Hillsborough County, Florida; that the attached copy of the

Legal Ads IN THE Tampa Tribune

In the matter of Legal Notices

was published in said newspaper in the issues of

01/22/2011

AN ORDINANCE OF HILLSBOROUGH COUNTY, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; PROVIDING A SHORT TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FINDINGS OF FACT; PROVIDING FOR DEFINITIONS OF TERMS; PROVIDING FOR ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION; PROVIDING FOR AN APPLICATION FOR AN EXEMPTION; PROVIDING FOR BOARD CONSIDERATION OF SUCH APPLICATIONS; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR BOARD REVOCATION OF EXEMPTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE; PROVIDING AN EFFECTIVE DATE.

ANY PERSON WHO MIGHT WISH TO APPEAL ANY DECISION MADE BY THE HILLSBOROUGH COUNTY BOARD OF COUNTY COMMISSIONERS REGARDING ANY MATTER CONSIDERED AT THE FORTHCOMING PUBLIC HEARING OR MEETING IS HEREBY ADVISED THAT THEY WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE THEY MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH WILL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH SUCH APPEAL IS TO BE BASED. ALL INTERESTED PARTIES MAY APPEAR AT THE ABOVE REFERENCED HEARING AND BE HEARD WITH RESPECT TO THE PROPOSED ORDINANCE. A COPY OF THE PROPOSED ORDINANCE MAY BE INSPECTED BY THE PUBLIC AT THE CLERK'S OFFICE ON THE 12TH FLOOR OF THE COUNTY CENTER AT 601 E. KENNEDY BLVD., TAMPA, FL 33602.

Affiant further says that the said The Tampa Tribune is a newspaper published at Tampa in said Hillsborough County, Florida, and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida, each day and has been entered as second class mail matter at the post office in Tampa, in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, this advertisement for publication in the said newspaper.

[Handwritten signature]

Sworn to and subscribed by me, this 24 day of Jan, A.D. 2011

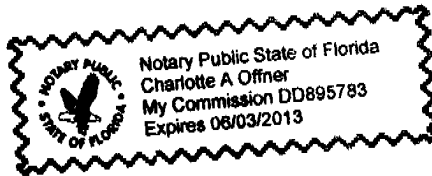
Personally Known [checked] or Produced Identification
Type of Identification Produced

[Handwritten signature: Charlotte A. Offner]

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING SPECIAL ACCOMODATIONS TO PARTICIPATE IN THESE PROCEEDINGS, AND ALSO THOSE SEEKING AN INTERPRETER, SHOULD CONTACT THE CITIZENS' ACTION CENTER AT TELEPHONE NUMBER (813) 272-5900 NOT LATER THAN 48 HOURS PRIOR TO THE PROCEEDINGS. THIS MEETING WILL BE CAPTIONED FOR THE HEARING IMPAIRED.

CHAIRMAN, BOARD OF COUNTY COMMISSIONERS Hillsborough County, Florida

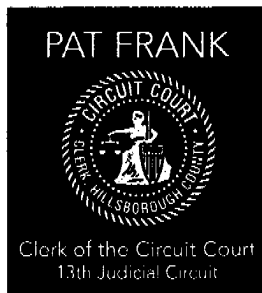
#2433 1/22/11



RECEIVED BY

JAN 25 2011

COUNTY ATTORNEYS OFFICE ACCOUNTANT



February 3, 2011

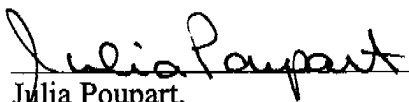
MS LIZ CLOUD CHIEF
BUREAU OF ADMINISTRATIVE CODE
DEPARTMENT OF STATE
500 SOUTH BRONOUGH ST RA GRAY BLDG RM 101
TALLAHASSEE FL 32399-0250

Re: Ordinance #11-1
Hillsborough County Economic Development Ad Valorem Tax Exemption
Ordinance for New and Expanding Businesses

Dear Ms. Cloud:

Pursuant to the filing requirements of Florida Statutes 125.66, we are forwarding (by Federal Express) an executed original of Hillsborough County Ordinance #11-1, adopted by the Board of County Commissioners on February 2, 2011. It is respectfully requested that you provide this office with the required official acknowledgment of your receipt and filing of said ordinance.

Sincerely,



Julia Poupart,
Director, BOCC Records/VAB

md
Attachment
Federal Express AB# 8545 8551 2480

FedEx® US Airbill

Express Tracking Number **8545 855L 2480**

1 From Please print and cross-hand
 Date 2/3/11 Sender's FedEx Account Number 1140-8846-3
 B13) 276-8100

Sender's Name BOCC RECORDS PROCESSING
Company CLERK CIRCUIT COURT 12TH FL
 601 EAST KENNEDY BLVD
 TAMPA FL 33602
Address 180
 State FL ZIP 33602-3503

2 Your Internal Billing Reference 180 **0th Party** ORD # 11-1

3 To
Recipient's Name LIZ CLOUD PROGRAM ADMIN
Company FLORIDA DEPARTMENT OF STATE
 RA GRAY BLDG
 500 S BRONOUGH STREET ROOM 101
 TALLAHASSEE FL 32399-0250
Address _____
 City _____ State _____ ZIP _____
 0325195766

Try online shipping at fedex.com
 By using this Airbill you agree to the service conditions on the back of this Airbill and to the current FedEx Service Guide, including terms that limit our liability.
Questions? Go to our Web site at fedex.com
 or call 1.800.GoFedEx 1.800.463.3338



4a Express Package Service To add SATURDAY delivery, see Section 6.
 FedEx Priority Overnight Next business morning
 4b Express Freight Service To add SATURDAY Delivery, see Section 6.
 FedEx 1Day Freight* Next business day
 FedEx 2Day Freight* Second business day
 FedEx 3Day Freight* Third business day

5 Packaging
 FedEx Envelope*
 FedEx Pak* Small Pak, FedEx Flat Pak and FedEx Sturdy Pak
 FedEx Box
 FedEx Tube
 Other

6 Special Handling
 SATURDAY Delivery Available ONLY for FedEx Priority Overnight, FedEx 2Day, FedEx 1Day Freight, FedEx 2Day Freight and FedEx First Overnight.
 HOLD Weekday at FedEx Location NOT Available for FedEx First Overnight.
 HOLD Saturday at FedEx Location Available ONLY for FedEx 2Day to select locations.
 Please this shipment contain dangerous goods?
 No Yes
 Dangerous goods (including dry ice) cannot be shipped in FedEx packaging.
 Yes, attached. Shipper's Declaration not required.
 Yes Shipper's Declaration not required.
 DRY Ice Dry Ice, 5 Lb max. Cargo Aircraft Only

Payment **BHT** Sender Recipient Third Party Credit Card Cash/Check
 FedEx Account No. _____
 Credit Card No. _____
Total Packages _____ **Total Weight** _____ **Total Declared Value!** \$ 00
 FedEx Use Only

8 NEW Residential Delivery Signature Options If you require a signature, check, direct or indirect.
 No Signature Required. Recipient may be left with out obtaining a signature.
 Direct Signature. Anyone at recipient's address may sign for delivery.
 Indirect Signature. Recipient's address is not required. Signature may be obtained by delivery agent.
519

PULL AND RETAIN THIS COPY BEFORE AFFIXING TO THE PACKAGE

**FLORIDA COUNTY ORDINANCE DATA RETRIEVAL SYSTEM
(CODRS) CODING FORM**

Instructions: Florida's Department of State, Bureau of Administrative Code has developed the County Ordinance Data Retrieval System (CODRS) to facilitate the tracking of County ordinances in Florida's 67 Counties. CODRS' data base is composed of over 25,000 county ordinances enacted since 1974.

We request your cooperation in completing this coding form. It is to be completed whenever your county enacts a new ordinance. Simply complete this form and include it with other pertinent ordinance information that is submitted to the Bureau of Administrative Code.

To code this form properly, please refer to the "keyfields" description sheet that has been given to your County Attorney's Office. If you do not have this sheet please contact the Bureau. We will be happy to fax one to you for referencing purposes. Please fill out this form as completely as is possible.

Thank you for your assistance. Should you need further assistance please contact the Bureau of Administrative Code, Department of State at (850)245-6270 or Suncom 205-6270.

COUNTY: (Hillsborough) COUNTY ORDINANCE # (11 - 1)
(e.g., 00-001)

PRIMARY KEYFIELD

DESCRIPTOR: (Ad Valorem Tax Exemption)

SECONDARY KEYFIELD

DESCRIPTOR: ()

OTHER KEYFIELD

DESCRIPTOR: ()

ORDINANCE DESCRIPTION: (Ad Valorem Tax Exemption)
(25 characters maximum including spaces)

ORDINANCES AMENDED: (List below the ordinances that are amended by this legislation. If more than two, list the most recent two.)

AMENDMENT # 1: () AMENDMENT # 2: ()

ORDINANCES REPEALED: (List below the ordinances that are repealed by this legislation.)

REPEAL # 1: () REPEAL # 3: ()

REPEAL # 2: () REPEAL # 4: ()

(Others repealed: List all that apply): _____

(FOR OFFICE USE ONLY): COUNTY CODE NUMBER: ()

KEYFIELD 1 CODE: () KEYFIELD 2 CODE: ()

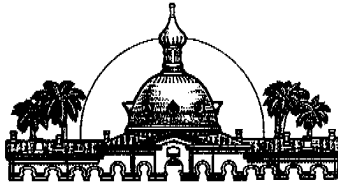
KEYFIELD 3 CODE: ()

Rev. 4/10/01

Office of the County Attorney

BOARD OF COUNTY COMMISSIONERS

Kevin Beckner
Victor D. Crist
Ken Hagan
Al Higginbotham
Lesley "Les" Miller, Jr.
Sandra L. Murman
Mark Sharpe



Hillsborough County
Florida


MEMORANDUM

Renée Francis Lee, County Attorney
Donald R. Odom, Deputy County Attorney

Managing Attorneys

Christine M. Beck
Robert E. Brazel
Hank Ennis
Mary Helen Farris
Susan J. Fernandez
Sheree C. Fish
Adam J. Gormly
Jennie Granahan Tarr

TO: Midge Dixon, Clerk, BOCC Records

FROM: Samuel S. Hamilton, Senior Assistant County Attorney 

RE: AN ORDINANCE OF HILLSBOROUGH COUNTY, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; PROVIDING A SHORT TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FINDINGS OF FACT; PROVIDING FOR DEFINITIONS OF TERMS; PROVIDING FOR ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION; PROVIDING FOR AN APPLICATION FOR AN EXEMPTION; PROVIDING FOR BOARD CONSIDERATION OF SUCH APPLICATIONS; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR BOARD REVOCATION OF EXEMPTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE; PROVIDING AN EFFECTIVE DATE.

Date: February 2, 2011

An original final copy of the above-referenced ordinance adopted by the BOCC on February 2, 2011 is attached. Please number and certify the ordinance and file with the Florida Department of State in accordance with Section 125.66, Florida Statutes.

Please provide this office with a date-stamped copy of the official acknowledgement from the Department of State that the ordinance has been filed, showing receipt by your office. Also, the original proof of notice showing the ordinance was advertised on January 22, 2011 in the Tampa Tribune is attached.

Thank you for your assistance with this matter.

SSH:mb

Enclosures

601 E. Kennedy Boulevard, 27th Floor
Post Office Box 1110 · Tampa, Florida 33601
(813) 272-5670 · Fax: (813) 272-5231
An Affirmative Action/Equal Opportunity Employer

RECEIVED
2011 FEB - 2 PM 3:47
THE CLERK TO
THE BOARD (A)

**NOTICE OF INTENT TO
CONSIDER COUNTY ORDINANCE**

NOTICE IS HEREBY GIVEN TO WHOM IT MAY CONCERN:

Notice is hereby given that the Board of County Commissioners of Hillsborough County, Florida, intends to consider for the purpose of enactment, the following ordinance at a public hearing on **February 02, 2011 at 2:00p.m.**, in the Board Room, County Center, Second Floor, 601 East Kennedy Boulevard, Tampa, Florida.

.....

AN ORDINANCE OF HILLSBOROUGH COUNTY, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; PROVIDING A SHORT TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FINDINGS OF FACT; PROVIDING FOR DEFINITIONS OF TERMS; PROVIDING FOR ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION; PROVIDING FOR AN APPLICATION FOR AN EXEMPTION; PROVIDING FOR BOARD CONSIDERATION OF SUCH APPLICATIONS; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR BOARD REVOCATION OF EXEMPTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE; PROVIDING AN EFFECTIVE DATE.

.....

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IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING SPECIAL ACCOMODATIONS TO PARTICIPATE IN THESE PROCEEDINGS, AND ALSO THOSE SEEKING AN INTERPRETER, SHOULD CONTACT THE CITIZENS' ACTION

CENTER AT TELEPHONE NUMBER (813) 272-5900 NOT LATER THAN 48 HOURS PRIOR TO THE PROCEEDINGS. THIS MEETING WILL BE CAPTIONED FOR THE HEARING IMPAIRED.

CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

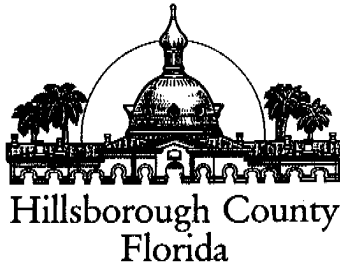
Hillsborough County, Florida

Date to Run: January 22, 2011

Office of the County Attorney

BOARD OF COUNTY COMMISSIONERS

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Mark Sharpe




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Susan J. Fernandez
Sheree C. Fish
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Jennie Granahan Tarr

MEMORANDUM

TO: Midge Dixon, BOCC Records

FROM: Samuel S. Hamilton, Senior Assistant County Attorney 

SUBJECT: **AN ORDINANCE OF HILLSBOROUGH COUNTY, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; PROVIDING A SHORT TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FINDINGS OF FACT; PROVIDING FOR DEFINITIONS OF TERMS; PROVIDING FOR ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION; PROVIDING FOR AN APPLICATION FOR AN EXEMPTION; PROVIDING FOR BOARD CONSIDERATION OF SUCH APPLICATIONS; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR BOARD REVOCATION OF EXEMPTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE; PROVIDING AN EFFECTIVE DATE.**

DATE: January 20, 2011

Enclosed is a draft copy of the above-referenced Ordinance, and the Notice of Intent to consider such Ordinance. The Notice will be advertised in the Tampa Tribune on January 22, 2011 for a public hearing on February 02, 2011 at 2:00 p.m. Please make the documents available for public inspection during regular business hours.

If you have any questions, please call Missy at 272-5670, ext 30126.

SSh/mb

Enclosure

2011 JAN 20 PM 4: 22
RECEIVED
CLERK TO THE BOARD (A)