

42 **SECTION 1. LEGISLATIVE FINDINGS AND INTENT.**

43
44 The findings set forth in the recitals above are hereby adopted as legislative findings pertaining
45 to this Ordinance.

46
47 **SECTION 2. AUTHORITY.**

48
49 This Ordinance is being adopted pursuant to Article VII, Section 3, Constitution of the
50 State of Florida, Chapter 166 and Section 196.1995, Florida Statutes.

51
52 **SECTION 3.** The Mount Dora City Code, Chapter 78, Taxation, is hereby amended to
53 include a new Part V, entitled Economic Development Property Tax Exemption, as follows:

54 **Sec. 78.510 DEFINITIONS.**

55
56 The following words, phrases, and terms shall have the meanings set forth below. To the
57 extent that such meanings incorporate provisions of Florida Statutes, such meanings are intended
58 to incorporate the provisions of Florida Statutes, as amended from time to time.

- 59
60 a. Applicant – Any person or entity who files an application requesting an Economic
61 Development Ad Valorem Tax Exemption pursuant to this Ordinance.
- 62
63 b. Application – A written application on the form prescribed by the Department, together
64 with any supplemental form prescribed by the City of Mount Dora and any additional
65 information requested by the City.
- 66
67 c. Brownfield Area – An area designated as a brownfield area pursuant to section 376.80,
68 Florida Statutes.
- 69
70 d. Business – An activity engaged in by any person or entity, with the object of private or
71 public gain, benefit or advantage, either direct or indirect.
- 72
73 e. City – The City of Mount Dora, Florida.
- 74
75 f. Council – The City Council of the City of Mount Dora, Florida.
- 76
77 g. Department – The Florida Department of Revenue.
- 78
79 h. Director – The City of Mount Dora Planning and Development Director, or his/her
80 designee.
- 81
82 i. Exemption or Economic Development Ad Valorem Tax Exemption – An ad valorem tax
83 exemption granted by the Council in its discretion to a qualifying New Business or
84 Expansion of an Existing Business pursuant to this Ordinance, and as authorized by
85 Article VII, Section 3 of the Constitution of the State of Florida and Section 196.1995,
86 Florida Statutes.

- 87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
- j. Expansion of an Existing Business –
 - 1) An existing Business establishing ten (10) or more jobs to employ ten (10) or more full-time employees in the City, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in one or more of the following operations:
 - a. 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
 - b. Is a ‘target industry business’ as defined in section 288.106(2), Florida Statutes;
 - 2) A Business establishing twenty-five (25) or more jobs to employ twenty-five (25) or more full-time employees in the City, the sales factor of which, as defined in section 220.15(5), Florida Statutes, 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 collocated with a commercial or industrial operation owned by the same Business, resulting in a net increase in employment of not less than ten (10%) percent or an increase in productive output of not less than ten (10%) percent; or
 - 3) Any business located within a Brownfield Area that increases operations on a site collocated with a commercial or industrial operation owned by the same Business, or
 - 4) A business that in the opinion of the City Council furthers the goals outlined in the citywide visioning plan.
 - k. Exemption Agreement – A written agreement entered into between the City and an Applicant receiving an Exemption pursuant to this Ordinance, as described more fully in Section 8 below.
 - l. Exemption Ordinance – An ordinance granting an Exemption as described more fully in Section 7 below.
 - m. Exemption Requirements – All requirements and conditions that must be satisfied for the granting and continuation of an Exemption, including those set forth in general law, this Ordinance, the Exemption Ordinance, and the Exemption Agreement.
 - n. Improvements – Physical changes made to real property consisting of structures or other improvements placed on or under the land surfaces.
 - o. New Business –

- 132 5) A new Business establishing ten (10) or more jobs to employ ten (10) or more full-
133 time employees in the City, paying an average wage for such new jobs that is above
134 the average wage in the area, which principally engages in one or more of the
135 following operations:
136 a. Manufactures, processes, compounds, fabricates, or produces for sale items
137 of tangible personal property at a fixed location and which comprises an
138 industrial or manufacturing plant; or
139 b. Is a 'target industry business' as defined in section 288.106(2), Florida
140 Statutes;
141
- 142 6) A Business establishing twenty-five (25) or more jobs to employ twenty-five (25) or
143 more full-time employees in the City, the sales factor of which, as defined in section
144 220.15(5), Florida Statutes, for the facility with respect to which it requests an
145 Exemption is less than 0.50 for each year the Exemption is claimed; or
146
- 147 7) An office space in this state owned and used by a business or organization newly
148 domiciled in this state; provided such office space houses 50 or more full-time
149 employees of such corporation; provided that such Business or office first begins
150 operation on a site clearly separate from any other commercial or industrial operation
151 owned by the same Business; or
152
- 153 8) Any Business located in a Brownfield Area that first begins operation on a site clearly
154 separate from any other commercial or industrial operation owned by the same
155 Business; or
156
- 157 9) A Business that is situated on property annexed into the City and that, at time of the
158 annexation, is receiving an economic development ad valorem tax exemption from
159 the county under Section 196.1995, Florida Statutes, or
160
- 161 10) A business that in the opinion of the City Council furthers the goals outlined in the
162 citywide visioning plan.
163
- 164 p. Real Property – Shall have the meaning set forth in section 192.001(12), Florida Statutes.
165
- 166 q. Sales Factor – The sales factor is a fraction the numerator of which is the total sales of the
167 Applicant in this State during the taxable year or period and the denominator of which is
168 the total sales of the Applicant everywhere during the taxable year or period, as defined
169 in section 220.15(5), Florida Statutes.
170
- 171 r. Tangible Personal Property – Shall have the meaning set forth in section 192.001(11)(d),
172 Florida Statutes.
173
- 174 s. Violation of Law – A violation of any federal, state, or local law that, in the sole
175 discretion of the Council, is sufficiently serious that it would not be in the best interests

176 of the citizens of the City that the Business be granted or continue to receive the benefits
177 of an Exemption.
178

179 **Sec. 78.520 ESTABLISHMENT OF ECONOMIC DEVELOPMENT AD**
180 **VALOREM TAX EXEMPTION.**
181

- 182 a. Subject to the remaining provisions of this Ordinance, there is hereby established an
183 Economic Development Ad Valorem Tax Exemption for certain ad valorem taxes levied
184 by the City. The Exemption is a local option tax incentive for a qualifying New Business
185 or Expansion of an Existing Business that may be granted or refused at the sole discretion
186 of the Council.
187
- 188 b. At the sole discretion of the Council, the Exemption may be granted for (i) up to one
189 hundred (100%) percent of the assessed value of all improvements to Real Property made
190 by or for the use of a New Business and of all Tangible Personal Property of such New
191 Business, and (ii) up to one hundred (100%) percent of the assessed value of all added
192 improvements to Real Property made to facilitate Expansion of an Existing Business and
193 the net increase in all Tangible Personal Property acquired to facilitate such Expansion of
194 an Existing Business, provided that the Improvements to Real Property are made, or the
195 Tangible Personal Property is added or increased, on or after the day the Exemption
196 Ordinance is adopted.
197
- 198 c. The term of the Exemption shall be up to ten (10) years, as set forth in the Exemption
199 Ordinance; provided, however, that the continuation of the Exemption from year to year
200 shall be contingent upon the Applicant's continued compliance with the Exemption
201 Requirements.
202
- 203 d. The Exemption shall not apply to improvements to Real Property or to Tangible Personal
204 Property that were included on the tax rolls prior to the effective date of the Exemption
205 Ordinance.
206
- 207 e. Property acquired to replace existing property shall not be considered to facilitate an
208 Expansion to an Existing Business.
209
- 210 f. No exemption shall be granted for the land upon which a New Business or Expansion to
211 an Existing Business is to be located.
212
- 213 g. Any Exemption granted for a New Business or Expansion to an Existing Business is
214 transferable between businesses, provided, the transferee Business (i) continues to
215 comply with all Exemption Requirements; and (ii) assumes in writing all of the
216 obligations of the transferor Business under the Exemption Agreement.
217
- 218 h. The Exemption shall apply only to taxes levied by the City, except that the Exemption
219 shall not apply to taxes levied for the payment of bonds, or to taxes authorized by a vote
220 of the electors pursuant to Section 9(b) or Section 12 of Article VII of the Constitution of
221 the State of Florida.

- 222
223
224
225
226
227
228
229
230
- i. The Exemption shall not be available to any Business that, at any time within two (2) years prior to filing of the Application, or at any time subsequent to filing of the Application but prior to adoption of the Exemption Ordinance, was found guilty of a Violation of Law.
 - j. The decision of the Council to grant or deny an Exemption shall be a legislative decision. No precedent shall exist by reason of any decision to grant or deny an Exemption.

231 **Sec. 78.530. APPLICATION FOR EXEMPTION.**

- 232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
- a. Any Business requesting an Exemption shall file an Application with the City of Mount Dora Planning and Development Department.
 - b. The Application must be filed no later than March 1 of the year in which the Exemption is desired to take effect.
 - c. There shall be no fee for filing the Application.
 - d. At a minimum, the Application shall contain the following:
 - 1) The name and location of the New Business or the Expansion of an Existing Business;
 - 2) A legal description of the Real Property, a description and cost estimate of the Improvements to the Real Property for which an Exemption is required, and the date of intended or actual commencement of construction of such Improvements;
 - 3) A description and estimated cost of the Tangible Personal Property for which an Exemption is requested and the dates when such property was or is to be purchased;
 - 4) Proof, to the satisfaction of the Council that the Applicant meets the criteria for a New Business or Expansion of an Existing Business as defined herein.
 - 5) Other information as deemed necessary by the Council or the City Manager or his/her designee.

259 **Sec. 78.540. CONSIDERATION OF APPLICATION.**

- 260
261
262
263
264
265
266
267
- a. Within ten (10) days of receipt of a complete Application, the Director shall review the Application and determine whether it facially meets all requirements to qualify for an Exemption. If the Director determines that the Application facially does not meet all requirements to qualify for an Exemption, the Director shall notify the Applicant in writing and the Applicant will have thirty (30) days from the date of such notice to appeal the Director's determination directly to the Council.

- 268
269
270
271
272
273
274
275
276
277
278
- b. If the Director determines that the Application facially does meet all requirements to qualify for an Exemption, the Director shall promptly deliver a copy of the Application to the Finance Director who, within thirty (30) days of receipt, shall provide a report as set forth in subsection (c) below, and if applicable, any Redevelopment Agency, Brownfield Area Advisory Committee, or other such agency or committee having jurisdiction with respect to the subject real property. Within thirty (30) days of receipt, such agency or committee shall provide written comments, if any, to the Director. Within sixty (60) days of receipt of the completed Application, the Director, consulting with other Departments of the City as necessary, shall conduct an analysis of the Application and prepare a written recommendation to the Council.
- 279
280
- c. The Finance Director's report shall include the following:
- 281
282
283
284
- 1) The total revenue available to the City 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;
- 285
286
287
288
- 2) Any revenue lost to the City for the current fiscal year by virtue of exemptions previously granted under this section, or an estimate of such revenue if the actual revenue lost cannot be determined;
- 289
290
291
292
- 3) An estimate of the revenue which would be lost to the City during the current fiscal year if the Exemption applied for were granted had the property from which the Exemption is requested otherwise been subject to taxation; and
- 293
294
295
296
- 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, as defined in Section 196.012(15) or (16), Florida Statutes, or into neither.
- 297
298
299
300
301
302
303
304
- d. Within thirty (30) days of completion of the reports or comments set forth in subsections (b) and (c) above, the Director shall present the Application to the Council together with the Finance Director's report, the Director's analysis and recommendation, and any written comments received. Based upon the materials received, and applying the guidelines set forth in subsection (e) below, the Council shall decide in its sole discretion either to proceed forward toward the adoption of an ordinance granting the Exemption, or to deny the Application.
- 305
306
307
- e. Any recommendation of the Director or decision of the Council shall take into consideration the following factors:
- 308
309
310
311
312
313
- 1) The number of new jobs projected to be established in the City.
- 2) The average wage paid with respect to the new jobs.
- 3) The estimated amount of capital investment to be made by the Business in the City.

- 314 4) The extent to which the Business may qualify as (i) an Innovation Business, as
315 defined in section 288.1089(2)(j), Florida Statutes, (ii) a business in a targeted
316 industry as identified from time to time by the Council, or (iii) a business that may
317 otherwise encourage the location or expansion of other businesses in the City.
318
319 5) The extent to which the Business is likely to procure materials or supplies from local
320 businesses.
321
322 6) The net positive contribution to the local economy.
323
324 7) In addition to the above factors, the Council may consider any other activity or factor
325 that relates to economic development within the City.
326

327 **Sec. 78.550. ORDINANCE GRANTING EXEMPTION.**
328

329 An Exemption Ordinance shall be adopted in the same manner as any other ordinance of the
330 City, and shall include the following:

- 331
332 a. The name and address of the New Business or Expansion of an Existing Business to
333 which the Exemption is granted;
334
335 b. The total amount of revenue available to the City from ad valorem tax sources for the
336 current fiscal year, the total amount of revenues lost to the City for the current fiscal year
337 by virtue of Exemptions currently in effect, and the estimated revenue loss to the City for
338 the current fiscal year attributable to the Exemption of the Business named in the
339 ordinance;
340
341 c. The amount of the Exemption, stated as a percentage of the assessed value of all
342 Improvements or Tangible Personal Property subject to the Exemption;
343
344 d. The period of time for which the Exemption will remain in effect and the expiration date
345 of the Exemption; and
346
347 e. A finding that the Business named in the Exemption Ordinance meets the requirements of
348 Section 196.012(15) or (16), Florida Statutes.
349

350 **Sec. 78.560. EXEMPTION AGREEMENT.**
351

352 No Exemption granted hereunder shall be effective until the Business enters into an Exemption
353 Agreement with the City. The Exemption Agreement shall contain (1) a clear acknowledgement
354 by the Business that the Exemption shall continue to exist only for so long as the Business
355 continues to meet all of the Exemption Requirements, and (2) such other matters required by the
356 City.
357

358 **Sec 78.570. CONTINUING PERFORMANCE.**
359

- 360 a. The Business shall continue to meet all Exemption Requirements during the term of the
361 Exemption.
362
363 b. No later than March 1 of each year during the term of the Exemption, the Business shall
364 provide an annual report to the Director which shall certify and, if requested by the
365 Director, contain satisfactory proof that the Business continues to meet all Exemption
366 Requirements.
367
368 c. The Business shall timely comply with all requirements of Section 196.011, Florida
369 Statutes during the term of the Exemption.
370
371 d. The Business shall immediately advise the City of any failure by the Business to meet all
372 Exemption Requirements.
373

374 **Sec. 78.580. REVOCATION OF EXEMPTION.**
375

- 376 a. The Council may revoke or revise the Exemption at any time if the Council determines in
377 its sole discretion that (1) the Business no longer meets all of the Exemption
378 Requirements, (2) the Application or any Annual Report contains a material false
379 statement, such that the Exemption likely would not have been granted or continued if the
380 true facts had been known, or (3) the Business is found guilty of a Violation of Law; and
381 b. If it is determined that the Business was not in fact entitled to an Exemption in any year
382 for which the Business received and Exemption, the City, Property Appraiser, or Tax
383 Collector shall be entitled to recover all taxes not paid as a result of the Exemption, plus
384 interest at the maximum rate allowed by law, plus all costs of collection, including,
385 without limitation, reasonable attorney's fees.
386

387 **Sec. 78.590. APPLICABILITY.**
388

389 This Ordinance shall be applicable throughout the incorporated area of the City.
390

391 **Sec. 78.590. SUNSET DATE.**
392

393 Pursuant to Section 196.1995, Florida Statutes, this Ordinance shall expire on November
394 2, 2020, ten (10) years after the date such authority to grant Exemptions was submitted to the
395 electors of the City voting in a referendum, unless renewed by referendum at a general or special
396 election held as provided in Section 196.1995(7), Florida Statutes. The expiration of the
397 Ordinance shall not affect the continued existence of any Exemption granted prior to November
398 2, 2020.
399

400 **SECTION 4. CODIFICATION.**
401

402 It is the intent of the City Council of the City of Mount Dora that the provisions of this
403 Ordinance shall be codified. The codifier is granted broad and liberal authority in codifying the
404 provision of this Ordinance.

405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444

SECTION 5. SEVERABILITY.

If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

SECTION 6. CONFLICTS.

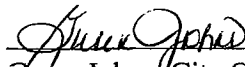
In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of this City, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

SECTION 7. EFFECTIVE DATE.


This Ordinance shall become effective immediately upon its passage and adoption.

PASSED AND ORDAINED this 3rd day of January, 2012, by the City Council of the City of Mount Dora, Florida.

Attest:



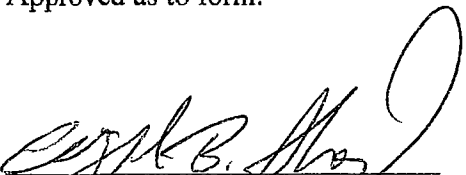
Gwen Johns, City Clerk
City of Mount Dora



Robert Thielhelm Sr., Mayor
City of Mount Dora

Date of First Reading: December 6, 2011
Date of Second Reading: January 3, 2012
Duly Advertised: December 23, 2011

Approved as to form:



Clifford B. Shepard, City Attorney
City of Mount Dora

