# BEFORE THE BOARD OF COUNTY COMMISSIONERS MARTIN COUNTY, FLORIDA ORDINANCE NUMBER

AN ORDINANCE OF MARTIN COUNTY AMENDING CHAPTER 71, ARTICLE 2, ECONOMIC DEVELOPMENT FUND, SECTIONS 71.41 THROUGH 71.45, GENERAL ORDINANCES, MARTIN COUNTY CODE, REVISING THE ECONOMIC DEVELOPMENT FUND ORDINANCE TO AUTHORIZE THE MARTIN COUNTY ECONOMIC DEVELOPMENT TOOLKIT; PROVIDING CONFLICTING PROVISIONS, SEVERABILITY, APPLICABILITY, FILING WITH THE DEPARTMENT OF STATE; EFFECTIVE DATE AND CODIFICATION.

**WHEREAS**, Chapter 61-2470, Laws of Florida (1961), authorized the Board of County Commissioners of Martin County to levy a tax not exceeding one-tenth of one mill annually for the purpose of creating and funding an economic development fund; and

**WHEREAS**, Sections 71.41 through 71.45, General Ordinances, Martin County Code were enacted to establish the Economic Development Fund and related programs, and the Board now finds it necessary to update and replace those provisions in their entirety; and

**WHEREAS**, Section 125.045, Florida Statutes, declares the importance of economic development as a public purpose and authorizes counties to expend public funds to attract and retain business enterprises, thereby promoting the general welfare of the community; and

WHEREAS, the Martin County Comprehensive Growth Management Plan (Economic Element) and the Martin County Economic Development Toolkit identify strategic objectives for fostering sustainable economic growth, including attracting industries such as advanced manufacturing, additive manufacturing, and green technology, encouraging capital investment, creating high-quality jobs, and improving the County's tax base; and

**WHEREAS**, the Board of County Commissioners desires to establish new economic development programs to be implemented according to the Martin County Economic Development Toolkit to incentivize business investments and workforce development in alignment with the County's strategic goals; and

**WHEREAS**, the Board finds that adoption of this ordinance is in the best interest of the public health, safety, and welfare, as it will promote economic development, expand

employment opportunities, and enhance the quality of life for the residents of Martin County.

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

PART 1. AMENDMENT OF CHAPTER 71, ARTICLE 2, ECONOMIC DEVELOPMENT FUND, GENERAL ORDINANCES, MARTIN COUNTY CODE.

Article 2 is hereby amended as follows:

#### Sec. 71.41. Fund authorized. Economic Development Fund established.

The Board of County Commissioners of Martin County, Florida, are authorized and empowered to create and maintain a separate and distinct fund to be known and designated as the Economic Development Fund.

There is hereby established a separate and distinct fund in the County treasury to be known as the Economic Development Fund ("Fund"). The Fund shall be created, maintained, and administered by the Board of County Commissioners of Martin County ("Board") for the exclusive purpose of promoting and fostering the economic development of Martin County as provided in this Article.

#### Sec. 71.42. Purpose and Uuse of funds.

Such economic development fund shall be used for the purpose of promoting and fostering the economic development of Martin County, inducing additional investment, desirable industries and agriculture in said County, and bringing additional yearround payrolls to supplement the present economy. Such uses and purposes are hereby declared to be a County purpose.

The Economic Development Fund shall be used for the public purpose of stimulating and encouraging economic growth and diversification within Martin County. Authorized uses of the Fund include inducing additional capital investment in the County, attracting and expanding desirable industries (including agriculture and green industries), creating additional year-round employment opportunities, and supplementing the County's economic base. Expenditures from the Fund for these purposes are hereby declared to be for a valid county public purpose, consistent with Section 125.045, Florida Statutes, and the objectives of the Martin County Comprehensive Growth Management Plan.

### Sec. 71.43. Tax levy authorized; amount; manner of assessment and collection. Funding of the Economic Development Fund; tax levy authorized.

The Board of County Commissioners is empowered and authorized to levy annually, upon all the properties subject to taxation in Martin County, a tax not exceeding

one-tenth of one mill upon the assessed value thereof, which said tax shall be in addition to any levy authorized or which may hereafter be authorized by law. The assessment, levy and collection of said tax shall be made in the same manner and at the same time as provided by law for the assessment, levy and collection of other taxes of said County.

- 71.43.A. Tax Levy. The Board of County Commissioners is authorized and empowered to levy annually, upon all taxable property in Martin County, an ad valorem tax not exceeding one-tenth of one mill (0.1 mill) to provide funding for the Economic Development Fund. Any such tax shall be in addition to all other ad valorem taxes authorized by general or special law, and the proceeds of the levy shall be specifically designated for the Economic Development Fund. This authorization is pursuant to Chapter 61-2470, Laws of Florida (1961), and other applicable law.
- 71.43.B. Assessment and Collection. If levied, the assessment, levy, and collection of the Economic Development Fund tax shall be accomplished in the same manner and at the same time as provided by general law for the assessment, levy, and collection of other county ad valorem taxes. All revenues generated from such levy shall be deposited into the Economic Development Fund and used exclusively for the purposes set forth in this Article.
- 71.43.C. Supplemental Funding Sources. The Economic Development Fund may also be funded by other lawful sources designated by the Board, such as grants, donations, or budgeted allocations, to the extent allowed by law. All monies in the Fund, regardless of source, shall be used only for the purposes and programs authorized in this Article.

# Sec. 71.44. Powers of Board of County Commissioners in respect to fund. <u>Administration; powers of the Board of County Commissioners.</u>

The Board of County Commissioners may spend the moneys from said economic development fund, directly or indirectly; said board may, within its discretion, make available all or part of such funds to the Martin County Resources Development Board, a nonprofit Florida corporation, to be used by such corporation solely for the purposes set forth in this article and subject to such supervision, accounting and regulation as said Board of County Commissioners may see fit to impose.

71.44.A. Administration of Fund. The Economic Development Fund shall be administered under the direction of the Board. The Board may establish policies and procedures for the application, award, and disbursement of Fund monies in accordance with this Article. The Board is authorized to expend monies from the Fund either directly for eligible economic development projects and programs or indirectly through agreements with public or private entities as provided herein.

- 71.44.B. Coordination with Economic Development Organization. The Board may, in its discretion, contract with or otherwise make available a portion of the Fund to the County's designated economic development organization to assist in administering economic development programs or to carry out specific projects consistent with the purposes of this Article. Any such arrangement shall be pursuant to a written agreement that ensures Fund monies are used solely for the purposes set forth in this Article and are subject to appropriate accounting, oversight, and reporting requirements as determined by the Board.
- 71.44.C. Rulemaking and Guidelines. The Board may adopt resolutions, program guidelines, or application procedures to implement the provisions of this Article and to further define the terms, conditions, and evaluation criteria of the economic development programs. Such guidelines shall be consistent with this Article, applicable state law, and the Martin County Comprehensive Growth Management Plan.
- 71.44.D. Authority to Enter Agreements. The Board is authorized to negotiate and enter into incentive agreements, grant agreements, performance-based contracts, and other instruments as necessary to award and disburse funds under the programs established herein. Each such agreement shall set forth the rights and obligations of the County and the recipient, including performance criteria and the amount and timing of any funding or reimbursement.
- 71.44.E. Oversight and Reporting. The Board shall ensure proper oversight of all expenditures from the Economic Development Fund. County staff or the designated economic development organization shall provide periodic reports to the Board summarizing Fund activities, including awards granted, projects supported, outcomes achieved, and compliance status of recipients. The Board may require additional audits or reports as necessary to ensure accountability and transparency.

## Sec. 71.45. Economic Development Impact and Building Permit Fee Mitigation Program. Economic Development Toolkit.

In furtherance of the purposes of the Economic Development Fund, the Board of County Commissioners shall adopt the Martin County Economic Development Toolkit by resolution and may amend the toolkit from time to time by resolution. The Economic Development Toolkit shall provide a framework of incentives designed to support high-impact projects and industries that will positively shape the economic future of Martin County. The toolkit shall address the eligibility criteria, incentive type and calculation (if applicable), application process, and compliance and reporting requirements for each program established by the toolkit. The Economic Development Toolkit shall be reviewed by the County Administrator no less frequently than every two years, and the

County Administrator may, at any time, make recommendations to the Board of County Commissioners for changes to the toolkit.

- 71.45.A. Creation. There is hereby created an Economic Development Impact and Building Permit Fee Mitigation Program for qualified target industry businesses to mitigate any real or perceived disadvantage occurring from the imposition of impact and building permit fees by Martin County.
- 71.45.B. Definitions. For the purpose of this section, the following terms shall mean:

Applicant shall include any person, company, or research institute that qualifies as a qualified target industry business and which is seeking to expand in or locate to Martin County.

Property owner shall mean any person or entity owning the land upon which the qualified target industry business will be expanding on or locating to.

Qualified target industry business or QTIB shall mean a new or expanding business in the County that meets the requirements of F.S. § 288.106, or its statutory successor in function, as a qualified target industry business.

- 71.45.C. Discretionary program. This program is not an entitlement program. The program is established in order to provide the Board of County Commissioners the opportunity, in its sole discretion, to grant impact and building permit fee mitigation to qualified target industry businesses.
- 71.45.D. *Minimum criteria*. To be eligible for an economic development impact fee mitigation, an applicant must meet the following minimum criteria:
  - 1. Qualify as a qualified target industry business and create a minimum of ten new jobs with an average private sector wage (excluding benefits) of at least 115 percent of the average private sector wage, as identified annually by Enterprise Florida, Inc., for either Martin County or the metropolitan statistical area which includes Martin County and provide a benefit package that includes health insurance and commit to remain in the County at least until such time as obligations of the Economic Development Fund, related to the business, are replenished in accordance with subsection 71.45.L.; or
  - Qualify as a qualified target industry business and create a minimum of ten new jobs with an average private sector wage (excluding benefits) of 100 percent of the average private sector wage, as identified annually by Enterprise Florida, Inc., for either Martin County or the metropolitan statistical area which includes Martin County and make a taxable capital investment in the County of \$10,000,000.00 or greater in construction, renovations, equipment purchases, or other major capital investment items and commit to remain in the County at least until such time as obligations of the Economic Development Fund, related to the business, are replenished in accordance with subsection 71.45.L.; and
  - 3. Agreement. Enter into an agreement with the County and the property owner (if the applicant business is not the property owner) wherein the applicant agrees to locate or expand its business operations within Martin County and will remain in the County at least until such time as obligations of the Economic

Development Fund, related to the business, are replenished in accordance with subsection 71.45.L. The agreement will also require the applicant to provide the County with the applicant's Florida Department of Revenue Quarterly Report (UCT-6) form or successor document, and all other documentation to demonstrate that the job creation and salary level commitments were achieved. Provisions for penalties, repayment or suspension of payments for nonperformance related to this program shall be clearly established in the agreement.

- 4. Application. Any applicant seeking an economic development impact and building permit fee mitigation shall file an application for mitigation with the County Administrator prior to the issuance of the building permit for the subject property or project. The application shall contain:
  - a. A designation of the property or project upon which improvements (i.e., structures, site improvements) will be constructed that are subject to an imposition of impact fees under Article 6, Section 6.5 of the Martin County Land Development Regulations, for which the application is being submitted, including a current and complete legal description of the property upon which the qualified target industry business is proposed to be located:
  - b. The name and address of the owner of the property upon which the qualified target industry business is proposed to be located;
  - Proof that the identified construction or property modification will be for a
    qualified target industry business and/or will directly benefit a qualified
    target industry business;
  - d. A notarized affidavit and all necessary supporting evidence affirming that the requirements of subsection 71.45.D.1. or subsection 71.45.D.2. above will be met within one year of the date the certificate of occupancy is issued which term may be extended by the Martin County Administrator upon good cause shown; and
  - e. Other necessary information as determined by the Martin County Administrator.
- 71.45.E. Building permit prior to application determination. Any applicant who submits an application for economic development impact and building permit fee mitigation pursuant to this section and desires the immediate issuance of a building permit prior to approval of the application shall pay the impact and building permit fees imposed herein. Should the Board of County Commissioners approve and accept the mitigation application, the mitigation amount shall be refunded to the applicant or property owner.
- 71.45.F. Economic development impact and building permit fee mitigation amounts.

  If the applicant meets the requirements provided above for mitigation, the applicant shall be eligible for the following:
  - 1. If the applicant qualifies under subsection 71.45.D.1 above, it shall be eligible to receive an economic development impact and building permit fee mitigation

in the following amounts; provided, however, that the Board may proportionally increase these mitigation amounts in the event the applicant exceeds these requirements:

Number	<del>% of</del>	Mitigation
of Jobs	Average	Amount
Created	Private Private	
Minimum	Sector	
	<del>Wage</del>	
<del>10</del>	<del>115%</del>	<del>\$3,500.00</del>
	plus benefits	<del>per job created</del>
<del>10</del>	<del>150%</del>	<del>\$5,000.00</del>
	<del>plus benefits</del>	<del>per job created</del>
10	<del>200%</del>	<del>\$7,500.00</del>
	<del>plus benefits</del>	<del>per job created</del>

2. If the applicant qualifies under subsection 71.45.D.2. above, it shall be eligible to receive an economic development impact or building permit fee mitigation in the following amounts; provided, however, that the Board may proportionally increase these mitigation amounts in the event the applicant exceeds these requirements:

Number	<del>Total</del>	Mitigation
of Jobs	<del>Capital</del>	Amount
Created	Investment	
Minimum		
<del>10</del>	<del>\$10,000,000.00</del>	40% of total
	<del>\$14,999,999.99</del>	County Impact
		or Building
		Permit Fees
<del>10</del>	<del>\$15,000,000.00</del>	50% of total
	<del>\$19,999,999.99</del>	County Impact
		or Building
		Permit Fees
<del>10</del>	<del>\$20,000,000.00</del>	60% of total
	<del>or more</del>	County Impact
		or Building
		Permit Fees

- 71.45.G. Restriction to one criteria category. Each applicant shall only be eligible for mitigation under either subsection 71.45.D.1. or subsection 71.45.D.2., but not both.
- 71.45.H. Payment limits. In no case shall mitigation benefits exceed the amount of the actual impact and building permit fees due to the County as a result of expansion or location of the QTIB project as specified in the application.

- 71.45.I. Utilization with other incentive programs. If at any time before or during the required Economic Development Fund replenishment period outlined in subsection 71.45.L, the applicant is awarded funds under any other State or County incentive program(s) that are paid from the Economic Development Fund, the repayment period shall be extended to include replenishment of all the incentive amounts paid by the Economic Development Fund.
- 71.45.J. County Administrator and Board of County Commissioners review. If the County Administrator finds that the applicant meets the requirements provided herein for mitigation, the County Administrator shall agenda an impact and building permit fee mitigation agreement before the Board of County Commissioners which shall contain the Martin County impact and building permit fee mitigation application for qualified target industries and any other documents as requested by the County Administrator. Because this program is not an entitlement program, the Board may accept or reject the request for mitigation without cause.
- 71.45.K. Available funds. Any incentive approved pursuant to the Economic Development Impact and Building Permit Fee Mitigation Program shall be paid from the Economic Development Fund, whose funding sources shall include any legally available funds, but shall not include impact and building permit fees.
- 71.45.L. Replenishment of economic development fund. Any funds withdrawn from the Economic Development Fund to pay for impact and building permit fee mitigation shall be replenished by the County from available funds pursuant to subsection 71.45.K. The amount deposited in any year into the Economic Development Fund to replenish expenditures related to an individual QTIB shall not exceed the difference between the ad valorem taxes paid each year on the property and improvements utilized for the QTIB and the ad valorem taxes assessed on the same property or portion thereof in the year prior to construction of the improvements. In addition, the Board of County Commissioners may authorize payment from the attributable revenues that exceed the impact and building permit fee mitigation to ensure the financial solvency and continuation of the Economic Development Fund. The source of any such additional payment shall be specifically identified and the amount or term of these deposits into the Economic Development Fund shall be fixed prior to the commencement of any deposits.
- 71.45.M. Deferment of impact and building permit fee payment. In addition, the Board of County Commissioners may defer payment by the Economic Development Fund of impact and building permit fees mitigated by the Impact [and Building Permit] Fee Mitigation Program for a period not to exceed ten years.
- 71.45.N. Application submittal. Any request for economic development impact and building permit fee mitigation must be submitted to the County by the applicant prior to the applicant deciding whether or not they will expand or locate in Martin County.

#### Part 2. Conflicting Provisions.

Special acts of the Florida Legislature applicable only to unincorporated areas of Martin County, County ordinances and County resolutions, or parts thereof, in conflict with this

Ordinance are hereby superseded by this ordinance to the extent of such conflict except for ordinances concerning either adoption or amendment of the Comprehensive Plan.

#### Part 3. Severability.

If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remaining portions of this ordinance. If the ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstance by a court of competent jurisdiction, such holding shall not affect its applicability to any other person, property or circumstances.

#### Part 4. Applicability.

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

#### Part 5. Filing with the Department of State.

The Clerk shall be and is hereby directed forthwith to scan this ordinance in accordance with Rule 1B-26.003, Florida Administrative Code, and file same with the Florida Department of State via electronic transmission.

#### Part 6. Effective Date.

This Ordinance shall take effect upon filing with the Department of State that this ordinance has been filed in that office.

#### Part 7. Codification.

Provisions of this ordinance shall be incorporated into the General Ordinances, Martin County Code, except that Sections 2 through 7 shall not be codified. The word "ordinance" may be changed to "article," "section," or other word, and the sections of this ordinance may be renumbered or re-lettered to accomplish such intentions.

DULY PASSED AND ADOPTED	this day of 2025.
ATTEST:	BOARD OF COUNTY COMMISSIONERS MARTIN COUNTY, FLORIDA
CAROLYN TIMMANN, CLERK OF THE	, CHAIR

APPROVED AS TO FORM & LEGAL SUFFICIENCY:
ELYSSE A. ELDER, COUNTY ATTORNEY

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