



Legislation Details (With Text)

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Type: Departmental **Status:** Passed

In control: Board of County Commissioners

On agenda: 5/5/2020 **Final action:** 5/5/2020

Title: PROPOSED BALLOT LANGUAGE FOR REAUTHORIZATION OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

Sponsors:

Indexes:

Code sections:

Attachments: 1. Draft Reso re Tax Exempt Referendum_04232020.pdf

Date	Ver.	Action By	Action	Result
5/5/2020	1	Board of County Commissioners	approved	Pass

PLACEMENT: Departmental

TITLE:

PROPOSED BALLOT LANGUAGE FOR REAUTHORIZATION OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

EXECUTIVE SUMMARY:

On February 25, 2020 the Board directed staff to develop language for a referendum to be placed on the ballot to continue the County's Economic Development Ad Valorem Tax Exemption Program.

DEPARTMENT: County Attorney

PREPARED BY: **Name:** Sarah W. Woods
Title: County Attorney

REQUESTED BY: Board of County Commissioners

PRESET:

PROCEDURES: None

BACKGROUND/RELATED STRATEGIC GOAL:

On February 25, 2020 following a presentation by the Business Development Board, the Board unanimously directed staff to draft language for a proposed referendum to re-authorize Martin County's economic development tax exemption program which will expire August 24, 2020. The referendum may be placed on the ballot for the August 18, 2020 Primary Election or the November 3, 2020 Election.

Section 196.1955(2) Fla. Stat. requires that the following ballot language be used in substantially this

form:

Shall the board of county commissioners of this county (or the governing authority of this municipality, or both) be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?

Yes-For authority to grant exemptions.

No-Against authority to grant exemptions.

In addition, Section 101.161(1) Fla. Stat. sets forth requirements for a referendum which includes (1) a ballot title of not more than fifteen (15) words in length by which the measure is commonly referred to (Ex. Economic Development Incentive Ad Valorem Tax Exemption) as well as a ballot summary or explanatory statement of not more than seventy-five (75) words in length. Since the statutorily required language contains 45 words, there are only 30 words that are discretionary for the ballot summary.

ISSUES:

The proposed ballot language which meets the above requirements is as follows:

Title: ECONOMIC DEVELOPMENT INCENTIVE AD VALOREM TAX EXEMPTION FOR NEW BUSINESSES AND EXPANSION OF EXISTING BUSINESS

Ballot Summary: These exemptions would provide economic incentives assisting new or expanding businesses that will have a positive economic impact on Martin County's economy. Exemptions don't apply to school or city taxes.

Shall the Martin County Board of County Commissioners be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in Martin County?

_____ Yes for authority to grant exemptions

_____ No against authority to grant exemptions

LEGAL SUFFICIENCY REVIEW:

This item has been reviewed for legal sufficiency to determine whether it is consistent with applicable law, has identified and addressed legal risks, and has developed strategies for legal defensibility.

RECOMMENDED ACTION:

RECOMMENDATION

Move that the Board approve the suggested ballot language by approving the draft Resolution directing the Supervisor of Elections to place the referendum on the August 18, 2020 Primary Election Ballot.

ALTERNATIVE RECOMMENDATIONS

Provide Board direction concerning the proposed language and/or placement on the November 3,

2020 General Election Ballot.

FISCAL IMPACT:

RECOMMENDATION

None

Funding Source	County Funds	Non-County Funds
Subtotal		
Project Total		

ALTERNATIVE RECOMMENDATIONS

None

DOCUMENT(S) REQUIRING ACTION:

- ☐ Budget Transfer / Amendment ☐ Chair Letter ☐ Contract / Agreement
☐ Grant / Application ☐ Notice ☐ Ordinance ☒ Resolution
☐ Other:

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