



# The Week in Perspective

## City Manager's Report

Norton Craig, City Manager  
Henry Schubert, Assistant City Manager  
Michael Staffopoulos, Assistant City Manager

Report No. 1193  
February 26, 2016 – March 3, 2016

### Administrative Issues

#### **A-1. Eleanor Oaks Subdivision Completed**

A substandard, deteriorated mobile home park located on 4th Avenue NE in the Roosevelt Groves neighborhood was purchased with Pinellas County Housing Trust funding to be replaced with new affordable housing. The residents living in the park were provided CDBG relocation assistance and moved to standard housing units. The mobile homes were demolished with SHIP funds and the property was then re-platted into five lots suitable for building new single family houses. The new re-platted subdivision was named "Eleanor Oaks". The Pinellas County Community Development Department provided construction financing to allow for the creation of five new, energy efficient, green standard, Neo-Traditional design houses for eligible first-time homebuyers. Although five houses were initially approved, Pinellas County required that each house be constructed and sold before the next house could be started. Housing Manager Anderson reports the last of the five houses in the Eleanor Oaks subdivision was sold on February 23, 2016, completing the Eleanor Oaks partnership process. However, Pinellas County has indicated a desire to continue the successful development partnership with Largo in replicating the Eleanor Oaks model in other areas of the City.

#### **A-2. City Engineer To Meet With Big Acres Community**

City Engineer Woloszynski will be hosting a neighborhood meeting seeking input from property owners in the Big Acres community regarding easements and potential improvements to their private unpaved roads. This meeting will be held at the Largo Southwest Recreation Center on March 31, from 5:30 to 7:30 pm. All are welcome! Commissioner Carroll plans to attend this event.

#### **A-3. SW Largo Community Meeting**

Largo Police Department along with Pinellas County Sheriff's Office will host a community meeting on March 31, from 7:00 to 8:30 pm, at the Southwest Community Center. Crime Prevention Officer Williams has notified the SW Largo and the Oakbrook Woods Community watch residents about the meeting. Residents are encouraged to attend.

#### **A-4. Local Roadway and Infrastructure Improvement Project – TR-05 Commerce Drive**

City Engineer Woloszynski is pleased to report the City will issue a Notice To Proceed (NTP) on March 21 for the Commerce Drive Roadway and Infrastructure Improvement Project located west of Missouri Avenue and north of West Bay Drive. Improvements will include milling and replacement of asphalt, roadway base patches, pedestrian improvements, roadway striping and other associated work. The \$137,090 project was awarded to Gator Grading & Paving LLC, and is expected to be substantially complete within 90 days of the NTP.

#### **A-5. Wet Weather Project Update**

City Engineer Woloszynski reports that Fulton Drive NE will be fully closed at Keene Park Drive from

March 9 to March 23 as crews along Force Main 2 install a control valve vault in preparation for the Force Main tie-in at Seacrest Drive later this month. Detour signs and message boards are posted on Fulton Drive, Keene Park Drive, East Bay Drive and Seacrest Drive. Traffic delays are possible and the public is advised to use caution.

**Wet Weather Road and Lane Closures Due To Construction**

Road Location	Closure Date	Description of Work
Fulton Dr. NE at Keene Park Dr.	3.9.16 to 3.24.16	Sanitary Pipe Construction
Seacrest Drive	3. 25.16 to 4.21.16	Sanitary Pipe Construction
Frontier Elementary School Pedestrian Bridge (150th Ave.)	3.18.16 to 4.15.16	Sanitary Pipe Construction (drainage canal area)
Willow Av. at Fulton Dr. S.	1.4.16 to 3.18.16	Sanitary Pipe Construction
Oak Wood Dr. @ Forest Pkwy N.	1.4.16 to 4.30.16	Sanitary Pipe Construction

**Wet Weather Final Milling, Overlay and Sod Restoration**

Road Location	Paving	Projected Start Date
Fulton Drive N./S.	Milling and Paving	TBD/August 2016
Hillsdale Ave. and Pine St.	Milling and Paving	TBD/August 2016
8th Ave. SW	Sod	August 2016

**Engineering Services Local Roadway Improvement Projects**

Missouri Ave. Lane Closures	2.10.16 to 3.4.16	Sinking Manhole Repair
Commerce Drive South, West and North	3.21.16 to 6.21.16	Roadway Removal and Replacement

**A-5. New Largo Businesses – Week ending February 27, 2016**

Name of Business	Address	Type of Business
First Watch	5310 East Bay Dr #100	Restaurant serving breakfast, brunch and lunch
Euphoria Ink Tattoo Studio LLC	1901 West Bay Dr #18	Tattoo studio
Orbit Repairs Corp	2101 Starkey Rd #Q-S	Auto repair

**Other Items of Interest**

**M-1.** On Thursday, February 25, 2016, MADD West Central Florida held the 2015 Awards Ceremony at the Gulfport Casino in Gulfport, FL. They honored people and law enforcement agencies in Pinellas County for their involvement in the community with Drunk & Drugged Driving and the victims it has impacted. Law Enforcement agencies in attendance included Largo Police Department, Gulfport Police Department, St. Petersburg Police Department, Treasure Island Police Department, Clearwater Police Department and Pinellas County Sheriff's Office.

Largo Police Department is proud to announce they had several awards and recognitions to include:

Chief Jeffrey Undestad – MADD Champion Award

Sergeant Ann Starling – Walk Like MADD Champion

Coleen Chaney - Victim Hero Award

Christina Silverstein – Century Award

Amber Waters - Team Captain for Walk Like MADD

Largo Police Department – 2015 Contributing Partner

Congratulations to all of the award recipients! A special thank you to Vice Mayor Robinson for attending the event.

- M-2.** Library Director McPhee reports the gallery exhibit for the month of March will be *Beaches, Creatures, and Cowboys*, which will depict some of Florida's most famous films from the early 1920s to the present. The exhibit is on loan from the Florida Museum of History. Feature films will be shown on Tuesdays at 1:00 pm as part of the celebration of the Centennial. The cost of the exhibit was underwritten by the GLLF.
- M-3.** The Library's Circulation Supervisor reports the adults reading promotion *Winter Wonder Read* has come to an end and far exceeded expectations. 126 patrons signed up and read a total of 527 books, which was well over the goal of 400. Three monthly winners won gift cards, with the grand prize winner receiving a Kindle Fire.
- M-4.** Recreation, Parks and Arts Director Byrne has appointed two internal candidates into the Acting Assistant Department Director position. Highland Manager, Krista Pincince and Athletics/Golf Manager, Chip Potts, will be Acting Assistant Directors for March through May.
- M-5.** Special Events Coordinator Newsome reports that there was a rental event in the Largo Central Park Nature Preserve that included a zombie and color run. Each race had waves and included about 600 total runners for a 5k course. The event was held on February 27.
- M-6.** Highland Recreation Program Manager Pincince reports that PlayWorld will be closed on March 7, for a deep cleaning of the rubber floor. The ExerPlay Room will be closed on March 14-17 for installation of new equipment.
- M-7.** Southwest Program Manager Croft is pleased to report:
- Summer Camp registration begins March 5, at 8 am for Largo residents. Non-resident registration will begin on March 19.
  - Summer Camp scholarships are still being accepted at Southwest Complex and Highland Recreation Complex.
  - Summer Camp teen leader applications are still being accepted. Teenagers who are interested must complete an application and drop off at the Southwest Complex or Highland Recreation Complex.
- M-8.** Community Center Manager Giessler reports:
- The 2016 Southern Caribbean Cruise had 36 patrons touring Grand Turk, Dominican Republic, Curacao and Aruba.
  - The Movie Matinee screening of "The Intern" on February 16, had 62 individuals who attended.
  - The 3rd Annual Adult Prom was held on February 27. There were 110 attendees who enjoyed the inter-generational "Peacock Masquerade Ball" complete with live band. Congratulations to Joanne & Shaughn Gulliver on being crowned King & Queen.
  - There were 398 Silver Sneakers visits were reported for the week.
- M-9.** Cultural Center Artistic Supervisor Mondora is pleased to report:
- During the past week, the Box Office sold 352 tickets to 23 upcoming productions. Ticket revenue was \$8,875.
  - On February 23, two volunteer training sessions were held for Cultural Center volunteers. 80 volunteers were in attendance for both sessions. Cultural Center Operations Manager Seaman and Artistic Supervisor Mondora reviewed with the volunteers the new volunteer manuals and procedures and discussed ways to improve customer service. Largo Fire Department Training Supervisor, Mahr, provided a crowd control and fire safety training also. The training ended with a backstage tour to

familiarize the volunteer staff with the entire facility. Two more training sessions will be held on March 2 for the remainder of the Cultural Center's volunteer staff.

- On February 23, a public meet and greet session with City Manager candidates was held in the Parkview Room.
- On February 25, The Historical Society held a board meeting in the Historic Feed Store.
- On February 26, the Recreation Parks and Arts Department held a community information event (reviewing all the services the City and the Recreation, Parks and Arts Department has to offer to the community) to over 30 realtors in the Parkview Room.

**M-10.** McGough Nature Park Staff:

- The McGough Nature Park received \$643 in gift shop sales, classroom and shelter rentals, turtle food sales and donations to the park.
- There were 1,119 visitors who came through the Narrows Nature Center.
- Birds of Prey and Nature Park volunteers donated 135 hours of time.
- The Nature in the Classroom program visited two schools, donated 14 hours and collected \$235 in donations..

**M-11.** Park Supervisor Greg Wright reports the following projects were completed by the Largo Central Park Crew:

- Provided weekly maintenance of 180 parkland acres at Largo Central Park Nature Preserve, Central Park and the library including openings, closing, grounds maintenance, mowing, trash, bathrooms, blowing boardwalks and hard scape inspections.
- Serviced 18 reserved shelters on Saturday and Sunday.
- Watered the new tree and indoor plants at the Parks Division.
- Trimmed the hedges at the railroad pond.
- Sprayed nine gallons of Round-Up at Largo Central Park.
- Dropped off and picked up 20 tables at Largo Cultural Center.
- Installed a new DVD player at the playground.
- Edged and trimmed all tree rings in center field at Largo Central Park.
- Sprayed the canals at the Nature Preserve with three gallons of aquatic use herbicide.
- Trimmed trees at the Library.
- Tested and repaired the irrigation system at the Library.
- Raised the valve boxes at the Library and added stone to keep the roots and moisture out.
- Sprayed six gallons of Round-Up and mulched with five yards of pine bark at the Library.
- Blew off all three parking lots for the street sweeper to come through.
- Blew off all the boardwalks at the Largo Central Park Nature Preserve.
- Trimmed the drop off area of the Cultural Center building.
- Replaced three irrigation heads at Largo Central Park.
- Repaired the lights at the Largo Central Park Plaza area.
- Took 20 X40 tent down for the railroad expo.
- Traveled Zombie run route to kill ants, level ground and pick up and hazards.

- Removed graffiti from the picnic tables at shelters.
- Moved stage back to its holding area in Lot 3.
- Mulched 20 tons of mini pine bark around Largo Central Park.
- Attendance at Largo Central Park Nature Preserve was 7, 517 for the month of January.

**M-12.** Parks Contact Supervisor Hinrichs reports the following projects have been completed by the parks maintenance staff, community support crew, spray technician and the Inmate Foreman:

Parks Maintenance Staff:

- Completed daily maintenance on mowers and power hand tools.
- Emptied the trash cans and re-filled the dog waste bag receptacles in all of the neighborhood parks, city owned properties including West Bay Drive, Clearwater/Largo Road and the City of Largo Cemetery.
- Cleaned and serviced the outside restrooms at Highland Recreation Center, Southwest Recreation Center and Northeast Park.

Inmate Crew:

- Cut back and removed hedges at Fire station 41 along the outside of the building for the painting contractor.
- Removed dead hedges and trees from a car accident along Central Park Drive.
- Spread ten yards of mulch on the turf in the overflow parking area at Largo Central Park Nature Preserve.
- Planted three palms at Southwest Recreation Center and one palm at the Highland Recreation Center pool area.
- Delivered and retrieved chairs, tables, garbage cans and a gas grill to Highland Recreation Center all purpose field.
- Installed pine bark mulch around the base of the city planted street trees at 137th Avenue, Rosery Avenue, Betty Lane, Anona Heights, Patlin Circle North, Patlin Circle South, Patlin Circle East, Shirley Avenue, Neva Drive, Kay Drive, Henrietta Avenue, Jean Street, and 1st – 7th Avenue Northeast.

**M-13.** Parks Athletics Supervisor Gow reports the following projects:

- Completed daily maintenance on mowers and power hand tools.
- Set up and maintained fields at Little League, Whitesell and Southwest for League games.
- Completed irrigation inspections and repairs at several different locations.
- Worked on the pitching mounds at the sports complex.

Second Inmate Crew:

- Installed sod at Largo Central Park Nature Preserve near the bridge.
- Sanded and painted the shade structure poles at Southwest Pool.
- Helped load and unload palms.
- Pressure washed and cleaned up the pump area at the Parks Division.
- Poured a concrete pad at Highland Complex.
- Removed hedges from Largo Central Park
- Removed score boards at Whitesell.

- M-14.** Solid Waste Manager Gordon advises that staff from the Solid Waste Division will assist at the Pinellas County Solid Waste's Mobile Electronics and Chemical Collection event on March 12, from 9am-2pm at Largo Home Depot 10689 Ulmerton Rd, Largo. This event is free for all Pinellas County residents to bring any electronic item with a circuit board, florescent light bulbs, paint and other toxic chemicals to recycle or dispose of properly.
- M-15.** Streets and Stormwater Supervisor Anderson advises that the Open Conveyance Crew performed the following tasks:
- Mowed drainage canal alongside and in front of Pinch-A-Penny headquarters on 150th Avenue going north towards Michigan Drive.
  - Mowed drainage swale at the end of 69th Street North south of East Bay Drive.
  - Mowed drainage canal alongside Avalon Mobile Home Park.
  - Finished restoration of the embankment along drainage canal between Four Seasons Estate and Pointe West Mobile Home Park.
  - Removed overgrowth from drainage canal at the end of Wrens Way east of Starkey Road.
  - Restored the roadway entrance to Whitesell Softball Field.
  - Refueled designated equipment and fuel tanks throughout the City.
- M-16.** Streets and Stormwater Supervisor Leiser advises that the construction crew worked on the following projects:
- Replaced 60' of curb at 12171 144th Lane.
  - Ground down one section of sidewalk at 1969 Arvis Circle West.
  - Regraded the right-of-way at the corner of 4th Avenue NW and Clearwater/Largo Road.
  - Replaced the ADA mat at 14th Avenue NW and Clearwater/Largo Road.
  - Asphalt crew paved a 2' x 60' cutout at 12171 144th Lane and a 2'x 3' one at 727 Gershwin Drive for the Environmental Services Department.
- M-17.** Streets and Stormwater Foreman Weaver advises that the MS4 crew worked on the following:
- Inspected drainage issues on Water Oak Drive.
  - Cleaned and rebuilt sediment settlement area in the Public Works yard.
  - Delivered and picked up CCTV truck at Tampa Truck for repairs.
  - Inspected the storm pipe on Howard Drive.
  - Cleaned grated inlets in the Cultural Center parking lot and also in Lot 1 off of Central Park Drive.
- M-18.** Sign Shop duties performed by Traffic Signs and Marking Technician Kemmish involved the following activities:
- Installed a new Stop sign and fabricated two speed limit signs at Environmental Services.
  - Fabricated and delivered six custom signs for Environmental Services Warehouse.
  - Removed a damaged No Parking sign on Auburn Street.
  - Installed delineators on the catch basin at 19th Place SW and Gladys Street.
  - Installed Horse Warning signs on Donegan Road.
  - Fabricated six signs for the Largo Fire Department.
- M-19.** Spray Technician Doolittle performed inspections at the following locations:
- City Hall Lake and Spillway

- Woodbrook Condos
- Channel One
- New Haven Subdivision
- Balboa Lane
- Rosery Road

**M-20.** Assistant Public Works Director/Facilities Manager Jordan reports the following updates:

- Carpeting in the Administration/Commission offices is completed.
- Staff has completed new carpeting and furniture set up for the IT Department Staffing area.
- The building formerly occupied by the Central Pinellas Chamber of Commerce has been demolished and site work will be completed this week.
- The maintenance staff completed 55 work orders in the last week. 49 of these work orders were from service requests, and the remaining six were from the City's preventive maintenance program.

### UPCOMING MEETINGS & EVENTS

Master Calendar

<p><b>Mar 09</b> Wednesday</p> <p>3:00pm                      PPC Meeting                      County Courthouse</p>	<p><b>Mar 14</b> Monday</p> <p>6:00pm                      CDAB Meeting                      Community Room</p>	<p><b>Mar 16</b> Wednesday</p> <p>6:00pm                      PWES Advisory Board Meeting                      Public Works</p>	<p><b>Mar 28</b> Monday</p> <p>6:00pm                      CDAB Meeting  <a href="#">"lg_room_community"</a>  <a href="#">"lg_room_community@fargo.com"</a></p> <p>6:30pm                      RPA Advisory Board Meeting                      Community Center</p>
<p><b>Mar 30</b> Wednesday</p> <p>9:00am                      PSTA Board of Directors Meeting                      3201 Scherer Dr., St. Petersburg</p>	<p><b>Mar 31</b> Thursday</p> <p>1:30pm                      Code Enforcement Board                      Commission Chambers</p>	<p><b>Apr 04</b> Monday</p> <p>6:00pm                      Finance Advisory Board  <a href="#">"lg_room_community"</a></p>	<p><b>Apr 07</b> Thursday</p> <p>6:00pm                      Planning Board Meeting                      Commission Chambers</p>
<p><b>Apr 13</b> Wednesday</p> <p>3:00pm                      PPC Meeting                      County Courthouse</p>	<p><b>Apr 25</b> Monday</p> <p>6:00pm                      Joint CDAB/CRAAB Meeting                      Community Room</p> <p>6:30pm                      RPA Advisory Board Meeting                      City Hall</p>	<p><b>Apr 27</b> Wednesday</p> <p>9:00am                      PSTA Board of Directors Meeting                      3201 Scherer Dr., St. Petersburg</p>	<p><b>Apr 28</b> Thursday</p> <p>1:30pm                      Code Enforcement Board                      Commission Chambers</p>

***Commission Action Items***  
**Update for Week Ending March 3, 2016**

February 2, 2016 Regular Meeting

1. Request by Commissioner Fenger for information on other Pinellas cities' use of tax exemption incentive programs, including examples of implementation, use and projects.

*Economic Development Manager Brydon has provided information on the Economic Development Ad Valorem Tax Abatement Programs that are available from Pinellas County, the City of St. Petersburg, and the City of Clearwater. The information has been attached to this report.*

February 16, 2016 Regular Meeting

1. Request by Commissioner Holck for information on how many properties would benefit from the Code Enforcement Lien Waiver Program.

*Community Development Director Stricklin reports that staff has determined that the number of eligible properties cannot be easily obtained from the City's records. However, staff will provide periodic updates to the City Commission regarding the number of applications received.*

**PROPOSED WORK SESSION SCHEDULE**

Work Session

<p><b>Apr 12</b> Tuesday</p> <p>4:00pm</p> <p>01 CAFR Presentation (FI)                  02 Parkland Impact Fee (CD)                  03 Pavement Management Plan - Part 2 (CD)                  04 Community Engagement Report (AD)</p>	<p><b>May 10</b> Tuesday</p> <p>4:00pm</p> <p>01 CIP Review (OMB)</p>	<p><b>Jun 14</b> Tuesday</p> <p>4:00pm</p> <p>01 Wastewater/Stormwater Rate Report (PW)                  02 Fire Station 43 Design Update (FD/PW)</p>	<p><b>Jul 12</b> Tuesday</p> <p>4:00pm</p> <p>01 Stormwater Asset Mgmt Plan (CD)</p>
<p><b>Aug 09</b> Tuesday</p> <p>4:00pm</p> <p>City Commission Work Session</p>	<p><b>Aug 12</b> Friday</p> <p>1:00pm</p> <p>Special Session FY 2017 Budget Review</p>	<p><b>Sep 13</b> Tuesday</p> <p>4:00pm</p> <p>01 Vehicle Replacement Program (PW)</p>	<p><b>Oct 11</b> Tuesday</p> <p>4:00pm</p> <p>City Commission Work Session</p>
<p><b>Nov 08</b> Tuesday</p> <p>4:00pm</p> <p>City Commission Work Session</p>	<p><b>Dec 13</b> Tuesday</p> <p>4:00pm</p> <p>City Commission Work Session</p>	<p><b>Jan 10</b> Tuesday</p> <p>4:00pm</p> <p>City Commission Work Session</p>	

## AD VALOREM TAX EXEMPTIONS



### Shortcuts

[Overview](#)  
[Existing business criteria](#)  
[New business criteria](#)  
[Monitoring/enforcement](#)  
[Frequently asked questions](#)

### Maps

[Florida counties & cities in 2010 with a local option for ad valorem tax abatement](#) (source: City of St. Petersburg)

[Florida counties with a local option for ad valorem tax abatement in 2010](#) (source: Enterprise Florida)

### Legal Links

[Recommendation for Referendum](#)  
 (BCC Agenda Item 17 | Approved 06/03/2014)  
[Florida Statute 196.1995 Economic Development Ad Valorem Tax Exemption](#)

### Questions?

[Pinellas County Economic Development](#)  
 (727) 464-7332  
[EconDev@pinellascounty.org](mailto:EconDev@pinellascounty.org)  
[Contact Us](#)

### Pinellas County Property Tax Abatement for Economic Development Ad Valorem Tax Exemption

#### Overview

To encourage job growth and new investment in Pinellas County, on August 26, 2014, Pinellas voters authorized the Pinellas County Board of County Commissioners to consider granting property tax exemptions for existing expanding businesses or new businesses that are creating new jobs.

At least 38 counties, including Hillsborough and Sarasota, and 20 cities including Tampa, St. Petersburg, Clearwater and Largo already offer some form of this ad valorem tax exemption.

The program authorizes Pinellas County to consider granting qualifying businesses a temporary County property tax exemption of up to 100% on new capital improvement and/or equipment purchases for up to 10 years. This incentive will have no impact on what the company is currently paying in County taxes on existing land, buildings, infrastructure and equipment.



#### Fast Facts

- A referendum was approved by the 63% voters of Pinellas County to allow the Pinellas County Board of Commissioners to consider granting property tax exemptions to expanding businesses.
- Exemptions will not increase taxes for Pinellas County residents.
- All grants of exemptions must be approved by the Pinellas County Board of County Commissioners.
- The exemption benefit cannot exceed a 10-year period.
- The program does not exclude qualifying business from school taxes or taxes levied by any other entity.
- Qualifying companies must meet threshold criteria for consideration.
- Only new buildings and new equipment built or purchased to accommodate new employees are eligible. Land is not eligible for the exemption.
- A business or organization that fails to meet performance requirements or benchmarks will have the exemption revoked in whole or in part.

#### What are the threshold criteria for existing businesses?

An existing business may qualify if it

- Manufactures, processes, compounds, fabricates, or produces products at a fixed location and creates 10 or more full-time jobs that are above the average wage in the area; or
- Is within a qualified target industry and creates 10 or more full-time jobs that are above the average wage in the area; or
- Creates 25 or more full-time jobs and sells 50 % or more of its goods or services outside the State for each year the exemption is claimed; provided that the 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 at least 10% or an increase in productive output of at least 10%.

#### What are the threshold criteria for new businesses?

A new business may qualify if it

- Manufactures, processes, compounds, fabricates, or produces products at a fixed location and creates 10 or more full-time jobs paying an average wage above the average wage in this area; or
- Is within a qualified target industry and creates 10 or more full-time jobs paying an average wage above the average wage in this area; or
- Sells 50% or more of its goods or services outside the state and creates 25 or more full-time jobs; or
- Owns office space on a site separate from any other commercial or industrial operations that it owns and creates 50 or more full-time jobs.

#### Monitoring and Enforcement

**How will Pinellas County monitor businesses that receive an ad valorem tax exemption to ensure that the business fulfills the representations made in the application?** Businesses that are granted an economic development ad valorem tax exemption will be required to file an Annual Report. This Annual Report is a status report from the business to determine if the performance requirements have been met. Reported employment gains will be compared with state records for accuracy.

**What happens if a business that has been granted an ad valorem tax exemption fails to comply with the job creation requirements of the Economic Development Ad Valorem Tax Exemption Program?** A business that does not achieve the performance requirements or file an Annual Report as specified in the application would have the ad valorem tax exemption revoked in whole or in part.

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## Frequently Asked Questions

**What is the ad valorem tax exemption for economic development?** It is an economic incentive designed to assist existing local businesses with expansion and create new job opportunities. It will also encourage new businesses to choose Pinellas County. The program authorizes the Pinellas County Board of County Commissioners to review and grant qualifying businesses a temporary County property tax abatement for up to 10 years on new equipment and improvements to facilities.

**Why would the County want to have this program in its tool box?** The economic development ad valorem tax exemption program is designed to help existing businesses expand and encourage industries that offer higher-than-average salaries to locate here. The program enables Pinellas County to more effectively stimulate job creation. At least 38 counties and 20 cities in Florida also have this incentive, and it allows us to better compete for relocation projects.

**Will the program create more competition for existing businesses?** The program is targeted at companies that have the majority of their customers outside of Pinellas County, not at firms that would be competing for business in the local market.

**What are the advantages for existing local businesses?** This incentive can help existing businesses to expand, purchase new equipment and create new jobs.

**What taxes are eligible for exemption?** Pinellas County property taxes on qualifying buildings and equipment are eligible. Both the countywide millage and the Municipal Services Taxing Unit (MSTU) millage in unincorporated areas are eligible.

**Will school taxes be affected?** No. The exemption only applies to the countywide ad valorem tax levied by Pinellas County and/or the MSTU tax. It does not apply to school taxes or the taxes of any other entity.

**Will Pinellas County's services be affected?** There are no anticipated impacts to the County's existing services as a result of the program. In fact, the long-term expectation is that the economic impact to the County from increased investment will actually increase revenues at the end of the abatement period. Current tax levels on the incentivized properties will be unaffected. Only the taxes on improvements to buildings and the value of new equipment are eligible for abatement.

**Are companies that apply automatically granted an exemption?** No. Companies must first meet threshold criteria required by state law. If all criteria are met, an application will be considered by Pinellas County Board of County Commissioners at a public hearing where public input is taken. The board will have discretion to grant or deny exemption applications and to determine the percentage and duration of the exemption. Each exemption is granted on a case by case basis.

**Are existing buildings and equipment eligible for exemption?** No. Only new buildings, expansions of existing buildings and new equipment purchased by a qualifying business are eligible. Land is not eligible. Equipment purchased to replace existing equipment is not eligible.

This information was gathered from Pinellas County's Economic Development web pages.

## Economic Development Ad Valorem Tax Exemption

St. Petersburg City Council passed the Economic Development Ad Valorem Tax Exemption program on October 18, 2012 to grant ad valorem tax exemptions to qualifying new businesses and expansions of existing businesses that create new full-time jobs in the City. The tax exemption for qualifying businesses will apply only to the new increment of the assessed St. Petersburg millage on improvements including tangible property. The annual overall program cap is \$1.5 million of exempted taxes and the individual project cap is \$100,000 of exempted taxes.

A business is required to submit a [notice of intent](#), notifying the City of its location or expansion plans, and desire to apply for the incentive prior to making application for a building permit. A business must file an exemption application with the City by February 1<sup>st</sup> in the year that the Pinellas County Property Appraiser will first assess ad valorem property taxes on the improvements.

### **Business Eligibility – Outside of Enterprise Zone/Brownfield Area**

Businesses are eligible for this exemption city-wide with the exception of businesses within tax increment finance (TIF) districts. [TIF districts](#) are currently located within the Intown, Intown West and Bayboro Harbor Community Redevelopment Areas.

The Florida Statutes specify the requirements for businesses outside of an Enterprise Zone or Brownfield area. The average wage of the jobs created must be above Pinellas County's average wage (\$41,810), subject to change annually based on data from the Florida Department of Economic Opportunity.

A [new business](#) is required to create the following minimum number of new full time jobs:

- *Manufacturing* - 10 or more new jobs
- *Target industry* - 10 or more new jobs, includes:  
Cleantech, Life Sciences, Information Technology, Aviation/Aerospace, Homeland Security/Defense, Financial/Professional Services and Corporate Headquarters
- *Business w/50% sales outside of Florida* - 25 or more new jobs
- *Office* - 50 or more new jobs

An [expanding business](#) is required to create the following minimum number of new full time jobs:

- *Manufacturing* - 10 or more new jobs
- *Target Industry* – 10 or more new jobs
- *Business w/50% sales outside of Florida* - 25 or more new jobs

The overall program cap and the individual project cap may be exceeded by a supermajority vote of City Council for exceptional businesses creating two times the number of required jobs at a salary of 125% above the Pinellas County average annual wage. The duration of the exemption is 5 years with the ability of City Council to approve a maximum of 10 years, allowed by the Florida Statutes, if a business meets the bonus criteria.

### **Business Eligibility – Enterprise Zone/Brownfield Area**

Florida Statutes allow the City to create separate criteria for eligible new businesses or businesses expanding in the Enterprise Zone and Brownfield area. The criteria for these businesses include a minimum capital investment of \$100,000, excluding land, and an average wage 75% of the average wage (\$30,279) in Pinellas County for jobs created and/or retained. The duration of the exemption is 5 years, however, a business will be eligible to be approved for 10 years by providing two times the required capital investment (\$200,000) and providing jobs at 100% of the Pinellas County average wage.

The following businesses are eligible for the incentive in this area:

- *Manufacturing*
- *Target industry business*
- *Office*
- *Business w/50% sales outside of Florida*
- *Arts and Culture business (NAICS):*
  - Dance Companies (711120)
  - Musical Groups and Artists (711130)
  - Other Performing Arts Companies (711190)
  - Museums (712110)
  - Historical Sites (712120)
  - Theater Companies and Dinner Theaters (711110)
  - Independent Artists, Writers, and Performers (711510)
  - Musical Instrument and Supplies Stores (451140)
  - Art Supply Stores (453998)
  - Art Dealers (453920)
  - Fine Arts Schools (611610)
  - Art Schools (611519)
  - Graphic Design Services (541430)

The duration of the exemption is 5 years with the ability of City Council to approve a maximum of 10 years, allowed by the Florida Statutes, if a business meets the bonus criteria.

### **Other Considerations for All Businesses**

Per Florida Statutes, City Council must take into account the following when taking action on an application:

1. Total number of net new jobs to be created by the applicant;
2. The average wage of the new job;
3. The capital investment to be made by the applicant;
4. The type of business or operation and whether it qualifies as a targeted industry as identified from time to time by City Council;
5. The environmental impact of the proposed business or operation;
6. The extent to which the applicant intends to source its supplies and materials within the applicable jurisdiction; and
7. Any other economic development criteria deemed necessary by City Council.

Businesses approved by City Council for the tax exemption will be required to enter into an agreement with the City which will include the requirement of submitting an annual report. The annual report must contain supporting documentation that the business is eligible to continue receiving the economic development ad valorem tax exemption.

### **Approval Process**

The following is the [process](#) for receiving the Economic Development Ad Valorem Tax Exemption:

1. Submit notice of intent
2. Submit application after improvement completion/substantial completion
3. Application forwarded to Pinellas County Property Appraiser
4. City Council public hearing
5. Monitoring phase – submission of annual report

For more information, please contact the Economic Development division at 727-893-7100.

### **Additional**

#### **Informational Resources**

- [Ordinance Program](#)

#### [Ordinance \(program\)](#)

- [Notice of Intent](#)
- [Eligibility Map](#) (TIF Districts)
- [New Business Requirements](#)
- [Business Expansion Requirements](#)
- [Tax Exemption Process Flow Chart](#)

Ordinance

For more information, please contact the Economic Development division at 727-893-7100.

**ORDINANCE NO. 8436-13**

**AN ORDINANCE OF THE CITY OF CLEARWATER, FLORIDA, ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW BUSINESSES AND EXPANSIONS OF EXISTING BUSINESSES; TO BE CODIFIED AS ARTICLE VII OF CHAPTER 29 OF THE CODE OF ORDINANCES OF THE CITY OF CLEARWATER; 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 EXEMPTION; PROVIDING FOR THE CITY COUNCIL'S CONSIDERATION OF SUCH APPLICATION; PROVIDING FOR NO APPLICATION FEES; PROVIDING FOR CONTINUING PERFORMANCE; PROVIDING FOR CITY COUNCIL REVOCATION OF EXEMPTION; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SUNSET DATE AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Clearwater believes that local governments 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 the City of Clearwater (the "City"), and the positive expansion of the economy; and

**WHEREAS**, to this end, the City Council desires to offer ad valorem tax exemptions to new qualifying businesses relocating to the City and to expansions of qualifying businesses already situated in the City; and

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

**WHEREAS**, many of the surrounding Florida counties and cities including but not limited to the City of St. Petersburg, the City of Tampa, Hillsborough County, the City of Sarasota and Sarasota County have already implemented ad valorem tax exemption programs potentially putting the City of Clearwater at a competitive disadvantage in the recruitment of new businesses and the retention of existing and expanding businesses; 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 the City have authorized the granting of ad valorem tax exemptions by the successful passage of a referendum held on November 6, 2012; and

**WHEREAS**, 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; and

**WHEREAS**, the economic recession from 2008 to 2012 has resulted in a high unemployment rate in the City, impacting the quality of life for the citizens of the City and the sustainability of local businesses; and

**WHEREAS**, 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 City's economic development policy to assist the Administration in making its determinations; and

**WHEREAS**, the City determines that the granting of Economic Development Ad Valorem Tax Exemptions to new businesses locating in the City and to existing businesses expanding in the City as provided in this Ordinance will promote and strengthen the local economy which will enhance the health, safety and welfare of the citizens of the City, which action is in the best interest of the City and serves a public purpose; now therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEARWATER, FLORIDA:**

**SECTION 1.** The Code of Ordinances of the City of Clearwater is hereby amended by creating a new Chapter 29, Article VII, known as the "City of Clearwater Economic Development Ad Valorem Tax Exemption Ordinance." to read as follows:

**ARTICLE VII. – CITY OF CLEARWATER ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION**

**Sec. 29.200. Enactment Authority.**

Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, empower the City to grant Economic Development Ad Valorem Tax Exemptions to New Businesses and Expansions of Existing Businesses after the electors of the City, voting on the question in a referendum, authorized such exemptions. In a referendum held on November 6, 2012, the electors of the City of Clearwater authorized the City to grant Economic Development Ad Valorem Tax Exemptions.

## **Sec. 29.201. 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 creating employment opportunities that will benefit the entire community.
- (b) The current economic climate has resulted in a high unemployment rate in the City of Clearwater, impacting the quality of life for the City's citizens and the sustainability of local businesses.
- (c) The City Council of the City of Clearwater (the "Council") desires to offer Economic Development Ad Valorem Tax Exemptions to new businesses relocating to the City of Clearwater and to businesses already situated in the City of Clearwater that are expanding in order to foster economic growth and increased employment.
- (d) In order to ensure that applications for an Economic Development Ad Valorem Tax Exemption are considered in a non-arbitrary and non-discriminatory manner, it is necessary to establish guidelines that further the Council's economic development ~~policy~~ strategic plan to assist the Council in making its determinations.
- (e) Applications for an Economic Development Ad Valorem Tax Exemption shall be considered by the Council in its legislative capacity on a case-by-case basis, after considering the Property Appraiser's report and the review criteria.
- (f) No precedent shall be implied or inferred by the granting of an exemption to a new or expanding business.
- (g) On June 20, 2012, the Council adopted Ordinance No. 8338-12 calling for a special referendum seeking authorization to grant Economic Development Ad Valorem Tax Exemptions to qualifying businesses. The referendum passed on November 6, 2012.

## **Sec. 29.202. Definitions of Terms.**

The following words, phrases, and terms shall have the same meanings attributed to them in current Florida Statutes and the Florida Administrative Code, except where indicated otherwise:

- (a) Applicant – Any person, firm, partnership, or corporation who files an application with the City seeking an Economic Development Ad Valorem Tax

Exemption.

- (b) Business – Any for-profit activity engaged in by any person, firm, partnership, corporation, or other business organization or entity.
- (c) City – The City of Clearwater, Florida.
- (d) Council – The City Council of the City of Clearwater, Florida.
- (e) Department – Economic Development Department of the City of Clearwater.
- (f) Economic Development Ad Valorem Tax Exemption – Ad valorem tax exemption granted by the Council in its discretion to a qualifying New Business and/or an Expansion of an Existing Business for up to 75 % of the City ad valorem tax levied on the qualifying property of said Business for a period up to ten (10) years; provided, however, the exemption shall not apply to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12, Article VII of the State Constitution.
- (g) Expansion of an Existing Business – As set forth in the chart in §29.205(b).
- (h) Improvements – Physical changes made to raw land, and structures placed on or under the land surface.
- (i) Metropolitan Statistical Area (MSA) – Refers to a geographical region with a relatively high population density at its core and close economic ties throughout the area. Such areas are not legally incorporated. For purposes of this Ordinance, the MSA means the Tampa – St. Petersburg – Clearwater, FL MSA.
- (j) New Business – As set forth in the chart in §29.205(b).
- (k) Qualifying Average Annual Wage - The average wage of all new jobs created must be greater than the average annual wage for Pinellas County as published yearly by Enterprise Florida, Inc. in the year in which the ED AVTE is granted.
- (l) Sales Factor – The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in the MSA 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.

**Sec. 29.203. Establishment of Economic Development Ad Valorem Tax**

### **Exemption.**

- (a) There is herein established an Economic Development Ad Valorem Tax Exemption (hereinafter the "Exemption") for ad valorem taxes levied by the City. The Exemption is a local option tax incentive for a qualifying New Business or Expansion to an Existing Business which may be granted or refused at the sole discretion of the Council.
- (b) The Exemption shall not accrue to Improvements to real property made by or for the use of a qualifying New Business or Expansion to an Existing Business when such Improvements have been included on the tax rolls prior to the effective date of the ordinance specifically granting a Business an Exemption.
- (c) At the discretion of the Council, the Exemption may be granted for up to seventy five (75%) percent of the assessed value of all Improvements to real property made by or for the use of a qualifying New Business and of all tangible personal property of such New Business, or up to seventy five (75%) percent of the assessed value of all added Improvements to real property 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 to real property are made or the tangible personal property is added or increased on or after the day the Ordinance granting the Exemption is adopted. Property acquired to replace existing property shall not be considered to facilitate a business expansion.
- (d) No Exemption shall be granted for the land upon which a New Business or Expansion of an Existing Business is to be located.
- (e) Any Exemption granted for a New Business or Expansion of an Existing Business is non-transferable between businesses; provided, however, if the only change to the Business is one of ownership and all other provisions of the original Application remain in effect, the Exemption may be transferred, subject to compliance with §29.207.
- (f) Taxes Applicable. The Exemption shall apply only to taxes levied by the City. The exemption shall not apply to taxes levied by the County, 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 or any other taxes levied by any other entity.

### **Sec. 29.204. Application for Exemption.**

- (a) Application - Any eligible person, firm, partnership or corporation which

desires an Economic Development Ad Valorem Tax Exemption shall file with the City a written application. The Application must be filed no later than March 1 of the year the exemption is desired to take effect

- (b) Review - Upon submittal of the Application, the City Manager or his designee shall review same and, within ten (10) days of submission, notify the Applicant of any facial deficiencies. Complete Applications shall be scheduled for a public hearing before the Council no later than 45 days following receipt of a complete Application. The 45-day period shall include the Property Appraiser's review pursuant to §29.205(a). Applicant will be notified of the date and time of the public hearing.
- (c) Agreement — A Business will be required to enter into an agreement with the City stating that the Business will satisfy the Business Maintenance and Continued Performance Conditions set forth in the Application.

**Sec. 29.205. Council Consideration of Applications.**

- (a) Property Appraiser Review - Before the Council takes action on an Application, a copy of the Application, once deemed complete, shall be delivered to the Property Appraiser for review. Within fifteen (15) days of receipt of the complete Application, the Property Appraiser shall provide a report to the Council, which shall include the following:
  - (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 available revenue cannot be determined;
  - (2) The amount of revenue lost to the City 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 City for the current fiscal year if the exemption applied for was 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 this determination.
- (b) Eligibility Criteria – New business or the expansion of an existing business, as set forth below per F.S. 196.1995:

## New Business

<b>Manufacturing</b> A business or organization establishing <b>10 or more</b> new jobs to employ 10 or more full-time employees in this City, 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.
<b>Targeted Industry</b> A business or organization establishing <b>10 or more</b> new jobs to employ 10 or more full-time employees in this City, which is a target industry business as defined in F.S. 288.106(2)(q).
<b>Business with Sales</b> A business or organization establishing 25 or more new jobs to employ 25 or more full-time employees in this City, the sales factor of which, as defined by F.S. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed.
<b>Office</b> An office space in this City owned and used by a business or organization newly domiciled in this state; provided such office space houses <b>50 or more</b> full-time employees of such business or organization; provided that such business or organization office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business or organization.
<b>Annexed Property</b> A business or organization that is situated on property annexed into the City and that, at the time of the annexation, is receiving an economic development ad valorem tax exemption from the county under F.S. 196.1995

## Expansion of an Existing Business

<b>Manufacturing</b> A business or organization establishing <b>10 or more</b> new jobs to employ 10 or more full-time employees in this City, 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.
<b>Targeted Industry</b> A business or organization establishing <b>10 or more</b> new jobs to employ 10 or more full-time employees in this City, which is a target industry business as defined in F.S. 288.106(2)(q).
<b>Business with Sales</b> A business or organization establishing <b>25 or more</b> new jobs to employ 25 or more full-time employees in this City, the sales factor of which, as defined by

F.S. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site located within the City co-located with a commercial or industrial operation owned by the same business or organization under common control with the same business or organization, resulting in a net increase in employment of not less than 10 percent or an increase in productive output or sales of not less than 10 percent.

**Office**

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

**Annexed Property**

A business or organization that is situated on property annexed into the City and that, at the time of the annexation, is receiving an economic development ad valorem tax exemption from the county under F.S. 196.1995.

(c) Economic Development Policy Guidelines – In making its determination as to whether to grant the Exemption, and, if granted, the duration and percentage of the Exemption, the Council shall consider the following factors:

- (1) Number of current and projected employees of the Business located in the City
- (2) Average Wage of Employees of the Business located in the City. Applicants must pay no less than the Qualifying Average Annual Wage.
- (3) Amount of Capital Investment. Applicants must invest no less than \$100,000.
- (4) Innovative Business
- (5) Environmental Impact
- (6) Commitment to Local Procurement
- (7) Net positive contribution to the local economy
- (8) Sales factor

In addition to the above factors, the Council may consider any such other activity or factor that promotes the sustainability of Economic Development within the City.

(d) Ordinance – After consideration of the Application and the Property Appraiser’s review, the Economic Development Policy Guidelines, and such other information it deems relevant, the Council may choose to adopt an ordinance granting the Exemption to the Applicant for up to 75 percent of the assessed value of the qualifying property for up to 10 years. If granted, the ordinance shall include the following information:

- (1) The name and address of the New Business or the Expansion of an Existing Business;
- (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 City from ad valorem tax sources for the current fiscal year, the total amount of the revenue lost to the City for the current fiscal year by virtue of exemptions currently in effect, and the estimated amount of revenue attributable to the Exemption granted to the new or expanding business;
- (4) The expiration date of the Exemption, which is (10) ten years or less (depending upon the duration of the Exemption granted) from the date the Council enacts the Ordinance granting the Exemption; and
- (5) A finding that the business meets the definition of a New Business or an Expansion of an Existing Business as set forth in §29.205(b) herein.

**Sec. 29.206. Application Fee.**

No fees shall be charged for processing the Exemption Application or any Exemption Ordinance adopted by the Council.

**Sec. 29.207. Continuing Performance**

(a) Change in ownership

- (1) The Business granted the Exemption shall be required to inform the Council in writing within ten (10) days as to any changes in ownership of the Business granted an Exemption.
- (2) Failure of the Business granted an Exemption to notify the City in writing of any such changes in ownership is cause for revocation of the Ordinance granting the Exemption, at the Council's discretion.

(b) Annual Filings

The Applicant shall be required to submit an Annual Renewal Statement and an Annual Report to the Economic Development and Housing Department on or before March 1st of each year for which the Exemption was granted. The Applicant shall also timely comply with all filings required pursuant to Section 196.011, Florida Statutes.

- (1) The Annual Report shall certify that 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.

**Sec. 29.208. Council Revocation.**

Should any Business granted an Exemption pursuant to this Ordinance fail to file the Annual Renewal Statement and/or Annual Report with the Council on or before March 1st of each year the Exemption has been granted as required in Sec. 29.207 of this Ordinance, fail to continue to meet the definition of a New Business or an Expansion of an Existing Business as set forth herein, fail to timely file a written report of change of ownership and/or fail to file a new Application upon any other change in the information provided in the original Application, and/or fail to fulfill any other representation made to the Council during the Application process, including the creation and maintenance of the total number of new jobs identified by a business in the Application, the Council, may, upon 30 days written notice to the respective Business, adopt an ordinance revoking the ad valorem tax exemption or take such other action with respect to the Exemption it deems appropriate.

- (a) Notification – Upon Revocation, the Council shall immediately notify the Property Appraiser.
- (b) Recover Taxes – If it is determined that for any year within the Exemption period the owner was not entitled to receive such Exemption, the owner of the property shall be subject to the taxes exempted as a result of such failure plus annual interest at the maximum rate allowed by law.
- (c) Reapply – Nothing herein shall prohibit a business from reapplying for an ad valorem tax exemption pursuant to State law.

**Sec. 29.209. Severability.**

If any provision of this article 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 provision or applications. To this end, the provisions of this article are declared severable.

**Sec. 29.210. Sunset Date.**

Pursuant to Section 196.1995, Florida Statutes, this Ordinance shall expire on November 6, 2022, ten (10) years after the date such authority to grant

Economic Development Ad Valorem Tax Exemptions was approved by the electors of the City voting on the question in a referendum. No business shall be allowed to begin receiving such 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 6, 2022.

Section 2. This Ordinance shall become effective immediately upon adoption.

PASSED ON FIRST READING \_\_\_\_\_

PASSED ON SECOND AND FINAL  
READING AND ADOPTED \_\_\_\_\_

Countersigned:

CITY OF CLEARWATER, FLORIDA

\_\_\_\_\_  
George N. Cretekos  
Mayor

By: \_\_\_\_\_  
William B. Horne II  
City Manager

Approved as to form:

Attest:

\_\_\_\_\_  
Pamela K. Akin  
City Attorney

\_\_\_\_\_  
Rosemarie Call  
City Clerk