

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	May 6, 2008	<input type="checkbox"/> Consent	<input checked="" type="checkbox"/> Regular
		<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing
Department:	Administration		
Submitted By:	Economic Development Office		

I. EXECUTIVE BRIEF

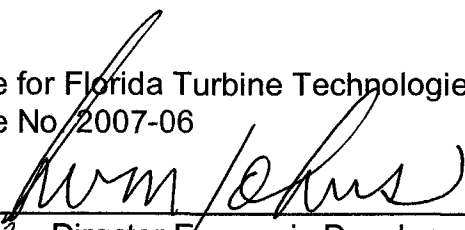
Motion and Title: Staff recommends motion to approve on preliminary reading and advertise for public hearing on May 20, 2008 at 9:30 am: AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING ORDINANCE 2007-006, REVOKING THE AD VALOREM TAX EXEMPTION GRANTED TO FLORIDA TURBINE TECHNOLOGIES, INC.; PROVIDING FOR TITLE; PROVIDING FOR ENACTMENT AUTHORITY; PROVIDING FOR REVOCATION OF EXEMPTION/RECOVERY OF FUNDS; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

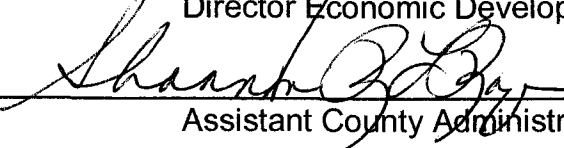
Summary: The Board adopted Ordinance 2007-006 Economic Development Ad Valorem Tax Exemption Ordinance with Florida Turbine Technologies, Inc. on May 15, 2007. The Ordinance provided a four (4) year exemption for 100% of the assessed value of all qualifying tangible personal property acquired and added improvements to real property, excluding land. While Florida Turbine Technologies, Inc. has successfully contracted for the design, development and manufacturing of missile aerospace technology, they were unable to create and retain the required number of jobs in 2007. They received a tax exemption of \$23,104.43 for 2007. Due to their failure to achieve the job creation/retention goals, they have submitted these funds in payment of the applicable tax. Countywide (DW)

Background and Policy Issues: The County's Economic Development Ad Valorem Tax Exemption Program was implemented by the Board pursuant to authority granted in Article VII, Section 3 of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, and Ordinance No. 2005-004, known as the Economic Development Ad Valorem Tax Exemption Ordinance of Palm Beach County, Florida. The Economic Development Ad Valorem Tax Exemption Program was implemented by the Board as a vehicle to support economic growth by providing tax exemptions to new and expanding businesses which create jobs in Palm Beach County and provide an economic benefit to the local economy. Pursuant to the Palm Beach County Code, Article VII, Section 17-259, "Economic Development Ad Valorem Tax Exemption," the Board is empowered to revoke the exemption in the event that the company fails to satisfy the conditions set forth in Ordinance No. 2007-006.

Attachments:

1. Ordinance for Florida Turbine Technologies, Inc. – Revocation
2. Ordinance No 2007-06

Recommended By:  4/21/08
 Director Economic Development / Date

Approved By:  4/28/08
 Assistant County Administrator / Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2008</u>	<u>2009</u>	2010	2011	<u>2012</u>
Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grant Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
External Revenues	<23,104.43>	<23,797>	<24,511>	<25,246>	<u>0</u>
Program Income (PBC)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
In-Kind Match (PBC)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

NET FISCAL IMPACT **See Section B below**

ADDITIONAL FTE
POSITIONS (Cumulative) 0

Is Item Included In Current Budget? Yes No x
Budget Account No: Fund Department Unit Object
Reporting Category

B. Recommended Sources of Funds/Summary of Fiscal Impact:

The Property Appraiser's Office will notify the Tax Collector to issue appropriate documents to process the checks totaling \$23,104.43 in payment of the 2007 Ad Valorem Taxes due upon the revocation of Ordinance 2007-006.

C. Departmental Fiscal Review: _____
Economic Development

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Administration Comments:

Atwillhite 4.22.08
OFMB *CVN 4/22/08*

John J. Jacoby 4/23/08
Contract Administration *4/23/08*

B. Legal Sufficiency:

[Signature] 4/28/08
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

ORDINANCE NO. 2008 -

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3 AN ORDINANCE OF THE BOARD OF COUNTY
4 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA,
5 AMENDING ORDINANCE NO. 2007-006; REVOKING THE AD
6 VALOREM TAX EXEMPTION GRANTED TO FLORIDA TURBINE
7 TECHNOLOGIES INC.; PROVIDING FOR TITLE; PROVIDING
8 FOR ENACTMENT AUTHORITY; PROVIDING FOR
9 REVOCATION OF EXEMPTION/RECOVERY OF FUNDS;
10 PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING
11 FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE
12 CODE OF LAWS AND ORDINANCES; AND PROVIDING FOR AN
13 EFFECTIVE DATE.
14

15
16 WHEREAS, on the Board of County Commissioners of Palm Beach County
17 approved and adopted Ordinance 2007-006 on May 15, 2007, entitled "Economic
18 Development Ad Valorem Tax Exemption Ordinance – Florida Turbine Technologies
19 Inc."; and
20

21 WHEREAS, such Ordinance was adopted pursuant to the authority granted in
22 Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995
23 Florida Statutes; and
24

25 WHEREAS, Florida Turbine Technologies Inc. failed to file the required annual
26 report by March 2008 and failed to create jobs required; and
27

28 WHEREAS, Ordinance No. 2005-004 authorizes the revocation of the Ad
29 Valorem Tax Exemption for failure to file the required annual reports, failure to continue
30 to meet the definition of a new business or an expansion of an existing business, or
31 failure to fulfill any other representation during the application process, and
32

33 WHEREAS, Ordinance No. 2007-006 empowers the Board of County
34 Commissioners of Palm Beach County to revoke the exemption granted to Florida
35 Turbine Technologies Inc., in the event Florida Turbine Technologies Inc. fails to satisfy
36 the conditions set forth in such Ordinance.
37

38 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
39 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that;
40

41 SECTION 1. TITLE:

42 This Ordinance shall be known as the "Economic Development Ad Valorem Tax
43 Exemption Ordinance – Florida Turbine Technologies Inc. – Revocation of Exemption".
44

45 SECTION 2. ENACTMENT AUTHORITY:

46 Ordinance No. 2005-004 empowers the County to revoke Economic
47 Development Ad Valorem Tax Exemptions should any entity awarded an Ad Valorem
48 Tax Exemption fail to file an annual report or any other report required, fail to continue
49 or meet the definition of a new business or an expansion of an existing business, or fail
50 to fulfill any other representation made during the application process.

51 SECTION 3. REVOCATION OF EXEMPTION/RECOVERY OF FUNDS:

The Board of County Commissioners hereby revokes the Ad Valorem Tax

1 Exemption granted by Ordinance No. 2007-006. Said revocation shall become effective
2 on January 1, 2007.

3 SECTION 4. REPEAL OF LAWS IN CONFLICT:

4 All local laws and ordinances in conflict with any provision of this Ordinance are
5 hereby repealed to the extent of such conflict.

6 SECTION 5. SEVERABILITY:

7 If any section, paragraph, sentence, cause, phrase, or word of this Ordinance is
8 for any reason held by the Court to be unconstitutional, inoperative, or void, such
9 holding shall not affect the remainder of this Ordinance.

10 SECTION 6. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:

11 The provisions of this Ordinance shall become and be made a part of the Code
12 of Laws and Ordinances of Palm Beach County, Florida. The sections of this Ordinance
13 may be renumbered or relettered to accomplish such, and the word "ordinance" may be
14 changed to "section", "article" or other appropriate word.

15 SECTION 7. EFFECTIVE DATE:

16 The provisions of this Ordinance shall become effective upon filing with the
17 Department of State, with the effective date of the revocation January 1, 2007.

18 APPROVED AND ADOPTED by the Board of County Commissioners of Palm
19 Beach County, Florida, on the _____ day of _____, 2008.

20
21
22 Sharon R. Bock, Clerk & Comptroller PALM BEACH COUNTY, FLORIDA, BY ITS
23 BOARD OF COUNTY COMMISSIONERS
24
25 By: _____ By: _____
26 Deputy Clerk Addie L. Greene, Chairperson
27
28
29

30 APPROVED AS TO FORM
31 AND LEGAL SUFFICIENCY:

32
33 By:
34 _____
35 Assistant County Attorney
36

37 EFFECTIVE DATE: FILED WITH THE DEPARTMENT OF STATE ON THE
38 _____ DAY OF _____ 2008.

ORDINANCE NO. 2007 - 006

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2
3 AN ORDINANCE OF THE BOARD OF COUNTY
4 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA,
5 GRANTING AN EXEMPTION FROM CERTAIN AD VALOREM
6 TAXATION TO ENCOURAGE ECONOMIC DEVELOPMENT IN
7 THE COUNTY FOR FLORIDA TURBINE TECHNOLOGIES, INC.,
8 AN EXPANSION OF AN EXISTING BUSINESS; PROVIDING
9 FOR A FINDING THAT REQUIREMENTS HAVE BEEN MET;
10 PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE
11 FROM AD VALOREM TAX SOURCES FOR THE CURRENT
12 FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE
13 LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD
14 VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT;
15 PROVIDING FOR THE ESTIMATED REVENUE LOST
16 ATTRIBUTABLE TO THE EXEMPTION GRANTED TO FLORIDA
17 TURBINE TECHNOLOGIES, INC.; PROVIDING FOR THE
18 PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN
19 IN EFFECT AND THE EXPIRATION DATE OF THE
20 EXEMPTION; PROVIDING FOR ANNUAL REPORTING
21 REQUIREMENT; PROVIDING FOR APPLICABILITY;
22 PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND
23 ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING
24 FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR
25 AN EFFECTIVE DATE.
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27

28 WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and
29 Section 196.1995, Florida Statutes, authorizes the granting of economic development ad
30 valorem tax exemptions to new businesses and expansions of existing businesses upon the
31 successful passage of a referendum; and
32

33 WHEREAS, a successful referendum was held on August 31, 2004, resulting in the
34 enactment of Ordinance No. 2005-004 known as the "Economic Development Ad Valorem
35 Tax Exemption Ordinance of Palm Beach County, Florida"; and
36

37 WHEREAS, such ordinance establishes the requirements for exemption
38 consideration, including the submission of an application; and
39

40 WHEREAS, FLORIDA TURBINE TECHNOLOGIES, INC. has submitted an
41 application for an exemption; and
42

43 WHEREAS, all affected and interested agencies representative of the business and
44 general community have reviewed said application, and provided comments on the granting
45 of same; and
46

47 WHEREAS, all statutory and ordinance requirements have been satisfied.
48

49 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
50 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:
51

52 SECTION 1. TITLE.

53 This Ordinance shall be known as the "Economic Development Ad Valorem Tax
54 Exemption Ordinance - FLORIDA TURBINE TECHNOLOGIES, INC."

55 SECTION 2. FINDING THAT REQUIREMENTS HAVE BEEN MET.

56 The Board of County Commissioners of Palm Beach County, Florida, based on the
57 application submitted by FLORIDA TURBINE TECHNOLOGIES, INC., and the report of the
58 Property Appraiser, finds that FLORIDA TURBINE TECHNOLOGIES, INC. has met all the
59 requirements of Ordinance No. 2005-004 and meets the requirements of Section 196.012

1 (16), Florida Statutes and that granting the exemption granted hereby will result in an
2 economic benefit to Palm Beach County.

3 SECTION 3. AD VALOREM TAX REVENUES

4 The revenues available to Palm Beach County for the current fiscal year from ad
5 valorem tax sources are \$689,012,361 (operating). The revenues lost to Palm Beach
6 County for the current fiscal year by virtue of the ad valorem tax exemptions currently in
7 effect are \$61,586. The estimated revenues to be lost for 2007 by granting this exemption
8 are estimated to be \$26,153.

9 SECTION 4. TERM OF EXEMPTION; EXPIRATION DATE.

10 The Economic Development Ad Valorem Tax Exemption granted to FLORIDA
11 TURBINE TECHNOLOGIES, INC. for an expansion of an existing business shall be for a
12 period of four (4) tax years commencing on January 1, 2007 and expiring on December 31,
13 2010. The ability to receive an exemption for the period granted is conditioned upon
14 FLORIDA TURBINE TECHNOLOGIES, INC.'s ability to maintain the expansion of an
15 existing business as defined in Ordinance No. 2005-004 throughout the four (4) year
16 exemption period. FLORIDA TURBINE TECHNOLOGIES, INC. shall submit an annual
17 report to the Board of County Commissioners evidencing satisfaction of this condition in
18 such form as attached hereto and made a part hereof as Exhibit "B." FLORIDA TURBINE
19 TECHNOLOGIES, INC. shall furnish any and all information as the Board of County
20 Commissioners or its designee deems necessary for the purpose of determining continued
21 performance of the imposed conditions. Should FLORIDA TURBINE TECHNOLOGIES,
22 INC. fail to satisfy the conditions set forth herein, the Board of County Commissioners may
23 revoke the exemption and recover any taxes waived pursuant to Section 9 of Ordinance No.
24 2005-004.

25 SECTION 5. GRANT OF EXEMPTION.

26 After consideration of the application submitted by FLORIDA TURBINE
27 TECHNOLOGIES, INC., a copy of which is attached hereto and made a part hereof as
28 Exhibit "B", which includes the report of the Property Appraiser, in accordance with the
29 procedure set forth in Ordinance No. 2005-004, the Board of County Commissioners hereby
30 grants and establishes an exemption from ad valorem taxation of one hundred per cent
31 (100%) of the assessed value of the net increase in qualifying tangible personal property
32 acquired and added improvements to real property by FLORIDA TURBINE
33 TECHNOLOGIES, INC. after the adoption of this Ordinance, provided such net increase in

1 qualifying tangible personal property and real property facilitate FLORIDA TURBINE
2 TECHNOLOGIES, INC.'s expansion of an existing business located at 100 Marquette
3 Road, Jupiter, Florida, 33458. FLORIDA TURBINE TECHNOLOGIES, INC. agrees to abide
4 by the terms and conditions set forth in Ordinance No. 2005-004 and any and all
5 amendments thereto, as well as any policies and procedures related to the Economic
6 Development Ad Valorem Tax Exemption Program as may be adopted from time to time.
7 Failure to abide by same may result in a revocation of the exemption and the recovery of
8 any taxes waived pursuant to Section 9 of Ordinance No. 2005-004. No exemption shall be
9 granted on the land on which improvements for the expansion of an existing business are
10 made by FLORIDA TURBINE TECHNOLOGIES, INC.

11 SECTION 6. APPLICABILITY.

12 The exemption applies only to taxes levied by Palm Beach County. The exemption
13 does not apply to taxes levied by a municipality, school district, or water management
14 district, or to taxes levied for the payment of bonds or taxes authorized by a vote of the
15 electors pursuant to Section 9 and Section 12, Article VII of the State Constitution.

16 SECTION 7. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.

17 The provisions of this Ordinance shall become and be made a part of the Code of
18 Laws and Ordinances of Palm Beach County, Florida. The sections of this Ordinance may
19 be renumbered or relettered to accomplish such, and the word "Ordinance" may be
20 changed to "Section", "Article", or any other appropriate word.

21 SECTION 8. SEVERABILITY.

22 If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for
23 any reason held by a Court to be unconstitutional, inoperative or void, such holding shall not
24 affect the remainder of this Ordinance.

25 SECTION 9. REPEAL OF LAWS IN CONFLICT.

26 All local ordinances in conflict with any provision of this Ordinance are hereby
27 repealed to the extent of such conflict.

28 SECTION 10. EFFECTIVE DATE.

29 The provisions of this Ordinance shall become effective upon filing with the
30 Department of State.

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APPROVED AND ADOPTED by the Board of County Commissioners of Palm Beach

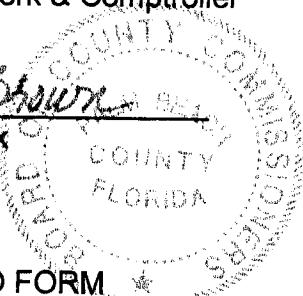
County, Florida, on the 15th day of May, 2007.

Sharon R. Bock, Clerk & Comptroller

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

By: *Diane Brown*
Deputy Clerk

By: *Addie L. Greene*
Addie L. Greene, Chairperson



APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: *[Signature]*
Assistant County Attorney

EFFECTIVE DATE: Filed with the Department of State on the 23rd day of May, 2007.

EXHIBIT "B"

BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM ANNUAL REPORT

FOR EXEMPTION PERIOD: January 1, _____ to December 31, _____

As required by Section 5.1. of the Ad Valorem Tax Exemption Ordinance for this program, this form is to be filed with the Board of County Commissioners no later than March 1 for each year the exemption is in effect and still desired by the business.

1. BUSINESS NAME and mailing address:
2. Name and telephone number of business owner or person in charge of this business:
3. Exact location (street address) of property for which this report is filed:
4. Date you began business activities at this facility:
5. REAL PROPERTY a) Description of the improvements to real property for which this exemption is requested: b) Date of commencement of construction of improvements:
6. TANGIBLE PERSONAL PROPERTY a) Description of the tangible personal property for which this exemption is requested and date when property was purchased: Provide this information on the attached form PB-418(6a)/AR, "Tangible Personal Property" Annual Report. b) Average value of inventory on hand as of January 1st: [\$ _____]
7. Have you maintained the definition of a <input type="checkbox"/> "New Business" or as an <input type="checkbox"/> "Expansion of an Existing Business"? <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Describe the type or nature of your business:
9. Trade level (check as many as apply): <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Office <input type="checkbox"/> Other
10. JOBS AND AVERAGE ANNUAL SALARY a) Fill out the attached form PB-418(6b)/AR, "Jobs And Average Annual Salary" for the appropriate year and provide the following: b) Total number of full-time, equivalent and seasonal employees in Palm Beach County: [_____]. (attach current payroll roster as of January 1 st (covers employee payroll for Jan. 1 st through to Dec. 31 st of prior year; provide hire dates; omit names and social security numbers of employees) c) Net increase in full-time employment [_____] and percentage increase since exemption was granted [_____ %] d) Average annual salary of employees as of January 1 st payroll roster with executive positions. e) Average annual salary of employees as of January 1 st payroll roster without executive positions.
11. TOTAL SALES Sales factor for the facility requesting exemption: Total sales in Palm Beach County ending December 31 st of prior year from this facility [\$ _____] Divided by total sales everywhere from this facility + [\$ _____] equals [_____ %] Percentage increase in productive output resulting from this expansion since year exemption was granted [_____ %]
12. For office or facility space owned or leased and used by a corporation newly domiciled in Florida: a) Date of incorporation in Florida: b) Number of full-time employees at the time of application: [_____] and currently at this location: [_____]

I agree to furnish such other reasonable information as the Board of County Commissioners may request in regard to the exemption. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his/her declaration is based on all information of which he has any knowledge.)

Taxpayer Name & Title:	Preparer Name, Address & Telephone Number:
SIGNATURE	SIGNATURE
DATE	DATE

EXHIBIT "B" - ANNUAL REPORT (continued)

NOTARIZATION OF ANNUAL REPORT

I. The information provided in the Annual Report is accurate and complete for the business facility identified hereinabove.

II. NOTARY

PROPERTY APPRAISER'S USE ONLY

I. Estimate of the revenue which will be lost to the County during the current fiscal year had the exempt property otherwise been subject to taxation:

II. Estimate of the taxable value lost to the County: [\$]

Improvements to real property: [\$] Personal Property: [\$]

DATE

SIGNATURE (Property Appraiser)

EXHIBIT "B" - ANNUAL REPORT (continued)

JOBS AND AVERAGE ANNUAL SALARY

Economic Development Ad Valorem Tax Exemption

6.b. Identification of the annual status of Total Jobs and Average Annual Salary as of January 1st.

Exemption Period	Year	FULL-TIME JOBS		EQUIVALENT JOBS (2,080 Hours)		SEASONAL JOBS		TOTAL JOBS	
		Total	Avg. Annual Salary	Total	Avg. Annual Salary	Total	Avg. Annual Salary	Total	Avg. Annual Salary
Existing Jobs: Applic.									
New Jobs Obligation									
1									
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INSTRUCTIONS: Identify the Full-Time Jobs above. If there are no Equivalent Jobs or no Seasonal Jobs enter non-applicable (N/A). These job figures are restricted to the company's facility or facilities that are located in Palm Beach County. Refer to Item # 10 on the Annual Report concerning additional job and salary data requirements.

ORDINANCE NO. 2007 006

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

Business name: FLORIDA TURBINE TECHNOLOGIES, INC.
PCN 30-42-41-12-00-000-5100 Tangible Acct # 179003

#EE-023-A

PROPERTY APPRAISER'S USE ONLY

I. Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources:
2006: \$160,984,196,485 x 4.28 mills = \$689,012,361

II. Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section:
2006: \$ 14,389,167 x 4.28 mills = \$ 61,586

III. Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise had been subject to taxation:
\$ 6,110,503 x 4.28 mills = \$ 26,153

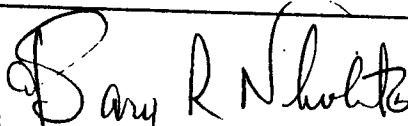
IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted:
Improvements to Real Property \$5,159,958 Personal Property \$950,545

V. I have determined that the property listed above meets the definition, as defined by Section 196.012 (15) or (16), Florida Statutes, as a New Business [], an Expansion of an Existing Business [X], or Neither [].

VI. Last year for which exemption may be applied 2016

DATE: 3/19/07

SIGNED:



Gary R. Nikolits
Palm Beach County Property Appraiser

RETURN TO BE FILED NOT LATER THAN MARCH 1