# PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

### AGENDA ITEM SUMMARY

**Meeting Date:** 

May 19, 2015

[]Consent

[ ] Regular

[ ] Ordinance

[X] Public Hearing

**Department:** 

**Department of Economic Sustainability** 

**Submitted For:** 

**Administration** 

### I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to adopt: an Ordinance of the Board of County Commissioners of Palm Beach County, Florida, establishing an exemption from certain Ad Valorem Taxation to encourage economic development in the County for Florida South Division, LLC, a new business; providing for a finding that requirements have been met; providing for the amount of revenue available from Ad Valorem Tax sources for the current Fiscal Year; providing for the amount of revenue lost by virtue of the economic development Ad Valorem Tax exemptions currently in effect; providing for the estimated revenue lost attributable to the exemption granted to Florida South Division, LLC; providing for the period of time for which the exemption will remain in effect and the expiration date of the exemption; providing for annual reporting requirement; providing for applicability; providing for inclusion in the Code of Laws and Ordinances; providing for severability; providing for repeal of laws in conflict; and providing for an effective date.

Summary: On May 21, 2013, the Board of County Commissioners (BCC) approved (R2013-0632) an Economic Development Incentive Grant Agreement with Florida South Division, LLC (FSD) for an incentive in the amount of \$1.7 Million in the form of an Ad Valorem Tax Exemption over a seven (7) year period. The Ad Valorem Tax Exemption is for real property and tangible personal property improvements undertaken in the company's construction of a 650,000 sf distribution center and regional headquarters in Royal Palm Beach that will serve the ALDI, Inc. grocery stores in South Florida. Agreement requires the company to make a minimum \$55 Million capital investment. create 95 new full time equivalent jobs over a three (3) year period at an annualized average wage of \$46,100, and maintain those jobs for a period of five (5) years. As required under Palm Beach County's Economic Development Ad Valorem Tax Exemption Program implemented by the BCC through adoption of Ordinance 2013-022, FSD has filed an application with the Property Appraiser's (PA) office, and the PA has issued a determination that the project meets the requirements under Florida Statute 196.012 for an Ad Valorem Tax Exemption (attached as Exhibit B to the Ordinance). On April 21, 2015, the BCC held a preliminary reading of this Ordinance and authorized advertising for public hearing. District 6 (JB)

**Background and Justification:** The County's Economic Development Ad Valorem Tax Exemption Program is designed to motivate businesses by providing funding assistance to either relocate to or establish a facility in Palm Beach County, or to help an existing local business with an expansion project which creates full time jobs, increases the County's tax base, and strengthens and diversifies the local economy.

### Attachment:

1. Ordinance for Economic Development Ad Valorem Tax Exemption for Florida South Division, LLC

Recommended By: \_\_\_

Department Director

Data

Approved By:

Assistant County Administrator

5-11-15 Date

### II. FISCAL IMPACT ANALYSIS

### A. Five Year Summary of Fiscal Impact:

Fiscal	Years	2015	2016	2017	2018	2019
Capital	Expenditures					
Operat	ing Costs					
Externa	al Revenues	\$178,558	\$183,915	\$189,432	\$195,115	\$200,969
Progra	m Income					
n-Kind	Match (County)					
NET FI	SCAL IMPACT	\$178,558	\$183,915	\$189,432	\$195,115	\$200,969
	ITIONAL FTE IONS (Cumulative)					
	Included In Curre	nt Budget?	Yes	No		
und	Dept U	nit Ol	oject	Program Cod	le/Period	
3. R	Recommended So	urces of Fur	nds/Summar	v of Fiscal I	mpact:	
\$	7) year period.  TI 37,343,414.  Usin stimated at \$178,	g the currer	nt millage ra	te, the PBC	tax revenue	e for 2015
;. D	epartmental Fisc	al Review: -	1	2		
. D	epartmental Fisc	al Review: -		ajor, Fiscal M	Manager I	
	Pepartmental Fiscal	III. <u>RE</u> '	Shairette M	IENTS	Ü	 S:
		III. <u>RE</u> '	Shairette M VIEW COMM Developmen	IENTS	ol Comments  - Lawl	mul 51
۱. C		III. <u>RE</u> '	Shairette M VIEW COMM Developmen	IENTS t and Contro	ol Comments  - Lawl	mul 51
A. C	Shu A	III. RES	Shairette M VIEW COMM Developmen	IENTS t and Contro	ol Comments  - Lawl	mul 51

Department Director

#### ORDINANCE NO. 2015-\_

THE

COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA,

ESTABLISHING AN EXEMPTION FROM CERTAIN AD

TO

BOARD

**ENCOURAGE** 

OF

COUNTY

**FCONOMIC** 

OF

TAXATION

ORDINANCE

VALOREM

1 2 3

4 5 6

26

27 28

29 30

31

32 33

34 35

36 37

39 40

38

41

42 43

44 45

46

47

48 49

50 51

52

53

DEVELOPMENT IN THE COUNTY FOR FLORIDA SOUTH DIVISION, LLC, A NEW BUSINESS; PROVIDING FOR A THAT REQUIREMENTS FINDING HAVE BEEN PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE FROM AD VALOREM TAX SOURCES FOR THE CURRENT FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT; PROVIDING FOR THE ESTIMATED REVENUE THE TO **EXEMPTION** ATTRIBUTABLE GRANTED FLORIDA SOUTH DIVISION, LLC; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN IN EFFECT AND THE EXPIRATION DATE OF THE EXEMPTION; PROVIDING FOR ANNUAL REPORTING REQUIREMENT; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and Section 196.1995, Florida Statutes, authorizes the granting of economic development ad valorem tax exemptions to new businesses and expansions of existing businesses upon the successful

passage of a referendum; and WHEREAS, a successful referendum was held on November 6, 2012, resulting in the

enactment of Ordinance No. 2013-022, known as the "Economic Development Ad Valorem

Tax Exemption Ordinance of Palm Beach County, Florida"; and

WHEREAS, such Ordinance establishes the requirements for exemption consideration,

including the submission of an application; and

WHEREAS, Florida South Division, LLC has submitted an application for an exemption; and

WHEREAS, all affected and interested agencies representative of the business and general

community have reviewed said application, and provided comments on the granting of same;

WHEREAS, all statutory and Ordinance requirements have been satisfied.

- NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS
- OF PALM BEACH COUNTY, FLORIDA, that:
  - This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption
- Ordinance Florida South Division, LLC."

**SECTION 1. Title** 

- SECTION 2. Finding That Requirements Have Been Met
- The Board of County Commissioners of Palm Beach County, Florida, based on the application
- submitted by Florida South Division, LLC, and the report of the Property Appraiser, finds that Florida South Division, LLC has met all the requirements of Ordinance No. 2013-022, and
- meets the requirements of Section 196.012(14), Florida Statutes and that granting the
- exemption will result in an economic benefit to Palm Beach County.

### **SECTION 3. Ad Valorem Tax Revenues**

1

6

10

11

12 13

14

15

16 17

18

19

20

22

24

25

26

2728

29 30

31

32 33

34

35 36

37

38

39

40

42

- 2 The revenues available to Palm Beach County for the current fiscal year from ad valorem tax
- 3 sources are \$666,858,127. The revenues lost to Palm Beach County for the current fiscal year
- by virtue of the ad valorem tax exemptions currently in effect are \$0. The estimated revenues
- to be lost for the current year by granting this exemption are \$178,558.

### SECTION 4. Term of Exemption; Expiration Date

7 The Economic Development Ad Valorem Tax Exemption granted to Florida South Division,

8 LLC for a new business shall be for a period of seven (7) tax years commencing on January 1,

9 2015 and expiring on December 31, 2021. The ability to receive an exemption for the period

granted is conditioned upon Florida South Division, LLC's ability to maintain the new

business as defined in Ordinance No. 2013-022, throughout the seven (7) year exemption

period and in accordance with the terms of the Economic Development Incentive Agreement

entered with Palm Beach County. Florida South Division, LLC shall submit an annual report

to the Board of County Commissioners evidencing satisfaction of this condition along with a

completed Annual Exemption Renewal Application (DR-418) in such forms as are attached

hereto and made a part hereof as Exhibit "A." Florida South Division, LLC shall furnish any

and all information as the Board of County Commissioners or its designee deems necessary

for the purpose of determining continued performance of the imposed conditions. Should

Florida South Division, LLC fail to satisfy the conditions set forth herein, the Board of County

Commissioners may revoke the exemption and recover any taxes waived pursuant to Section

21 9 of Ordinance No. 2013-022.

#### **SECTION 5.** Grant of Exemption

23 After consideration of the application submitted by Florida South Division, LLC, a copy of

which is attached hereto and made a part hereof as Exhibit "B" which includes the report of the

Property Appraiser, in accordance with the procedure set forth in Ordinance No. 2013-022, the

Board of County Commissioners hereby grants and establishes an exemption from ad valorem

taxation of one hundred percent (100%) of the assessed value of the net increase in qualifying

tangible personal property acquired and added improvements to real property by Florida

South Division, LLC, provided such net increase in qualifying tangible personal property and

real property improvements facilitate Florida South Division, LLC's new business located at 1171 North State Road 7, Royal Palm Beach, Florida 33411. Florida South Division, LLC

agrees to abide by the terms and conditions set forth in Ordinance No. 2013-022, and any and

all amendments thereto, as well as any policies and procedures related to the Economic

Development Ad Valorem Tax Exemption Program as may be adopted from time to time, and,

in accordance with the terms of the Economic Development Incentive Agreement between

Palm Beach County and Florida South Division, LLC, R2013-0632. Failure to abide by

same may result in a revocation of the exemption and the recovery of any taxes waived

pursuant to Section 9 of Ordinance No. 2013-022, and pursuant to the terms and conditions of

the Economic Development Incentive Agreement between Palm Beach County and Florida

South Division, LLC. No exemption shall be granted on the land on which improvements for

41 the new business are made by Florida South Division, LLC.

#### SECTON 6. Applicability

- The exemption applies only to taxes levied by Palm Beach County. The exemption does not
- 44 apply to taxes levied by a municipality, school district, or special taxing district, or to taxes
- levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to
- 46 Section 9 and Section 12, Article VII of the State Constitution.

SECTION 7. Inclusion in the Code of Laws and Ordinances 1 The provisions of this Ordinance shall become and be made a part of the Code of Laws and 2 Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be 3 renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to 4 "section", "article", or any other appropriate word. 5 **SECTION 8. Severability** 6 If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any 7 reason held by a Court to be unconstitutional, inoperative or void, such holding shall not affect 8 the remainder of this Ordinance. 9 SECTION 9. Repeal of Laws in Conflict 10 All local ordinances in conflict with any provision of this Ordinance are hereby repealed to the 11 extent of such conflict. 12 SECTION 10. Effective Date 13 The provisions of this Ordinance shall become effective upon filing with the Secretary of State. 14 15 16 APPROVED AND ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on the \_\_\_\_\_\_, 2015. 17 18 19 ATTEST: 20 CLERK & COMPTROLLER PALM BEACH COUNTY, FLORIDA SHARON R. BOCK BY ITS BOARD OF COUNTY COMMISSIONERS 21 22 23 24

Shelley Vana, Mayor

APPROVED AS TO FORM

James Brako

**EFFECTIVE DATE:** Filed with the Department of State on the \_\_\_\_ day of \_\_\_\_\_, 2015.

AND LEGAL SUFFICIENCY:

Assistant County Attorney

25

262728

29

30 31

32 33

34

35 36

37

Deputy Clerk

AND CONDITIONS:

APPROVED AS TO TERMS

Sherry Howard, Deputy Director

Dept. of ∉conomic Sustainability

3

# EXHIBIT |

# ANNUAL EXEMPTION RENEWAL APPLICATION

# Economic Development Ad Valorem Property Tax Exemption

ime aci Localion (Legal Description and Street Address) of Prop ate votr began gravill beels, business and for all the	in charge of	this Business.					· · · · · · · · · · · · · · · · · · ·	******	
act Location (Legal Description and Street Address) of Pro-					<del></del>		Tolephone Numb	er	
ate your began, or will begin, business at this facilitys	perty for which	h this ratum is filed:			<del></del>				
Description of the improvements to past property for while	h this evenni	log in manual de				<del></del>			
Description of the improvements to neel property for which	- and uxbulpi							···	
Clabs of commencement of control of									
Date of commencement of construction of Improvements; Description of the tangible personal property for which this	s exemption	le secureted and day			·				
,	or an analysis		what hrobatty was		e puici (PAYE) IMATE				
CLASS OR ITEM	AGE	DATE OF .	ORIGINAL	EST	ondition	1	TAXPAYER'S ESTIMATE OF FAIR MARKET	Condition	APPRAISER'S USE ONLY
- COUNTRY	AGE	FURCHASED	COST	<del>_8</del>	¥.	P.	VALUE	Š	USE ONLY
				+-					
	<u> </u>						*****	<del>                                     </del>	**************************************
1	-		ļ	+					
	-			+					
				+					
Average Value of inventory on hand:				1					
Any additional personal property not listed above for whice you desire exemption as a "New Business" L1 or as an "E	t an exemni	ion is claimed must be	a valence of a second						
Number of full-time employees to be employed in Florida if an expansion of an existing business;  (1) Net increase in employment.							Ar.		
<ul> <li>(2) Increase in productive output resulting from this expenses in productive output resulting from this expenses.</li> </ul>	anslon,								
Total sales in Florida from this facility and (1) leasting and									
Total sales in Florida from this facility-one (1) location only Total sales everywhere from this facility-one (1) location of or office space dwired and used by a compression purely descrip-	y		•	······································					divided by
or office space owned and used by a corporation newly dom									
Date of incorporation in Florida:	~~~ <u>~~~</u>								
Date of incorporation in Florida:  Number of full-time employees at this location:									
Date of incorporation in Flurida:  Number of full-time employees at this location;  y request the adoption of an ordinance granting an exemption	on irom ad va	forem taxation on the	above property pursu	ant to Se	cilon 1	96.1995	i. Florida Statutes. I a	aree to fi	imish such other vegetable in
Date of incorporation in Flurida:  Number of full-time employees at this location;  y raquest the adoption of an ordinance granting an exemptic Board of County Commissioners, the governing authority of	on from ad va	larem taxation on the lity, or the Property Ap	above property pursu	ant to Se 1 regard i	icilon 1	96.1995 examplic	. Florida Statutes. I :	igree to fi	imish such other reasonable informat certify that the information and valuable
Date of incorporation in Flurida:  Number of full-time employees at this location;  y raquest the adoption of an ordinance granting an exemptic Board of County Commissioners, the governing authority of	on irom ad va the municipal knowladge a	iorem taxation on the llly, or the Property Ap uid bellef. (If prepared	above property pursu praiser may request I i by someone other th	ant to Se 1 regard i an ihe ta	icilon 1 to the c xpayer	96.1995 exemption	i. Florida Statutes. L on requested herein. Jaration is based on	igree to fi I hereby o	imish such other reasonable informat entify that the information and valuati illon of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location:  y request the adoption of an ordinance granting an exemption of Gounty Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	on from ad va the municipal knowledge a	iorem taxation on the lity, or the Property Ap und bellef. (If prepared	above property purst pxalser may request I I by someone other th	ant to Se 1 regard an the ta	icilon i to the e xpayer	96,1995 exemption	. Floride Statutes. I : on requested fierein. Jaration is based on i	igree to fi hereby o	imish such other reasonable informat earlify that the information and valuati allon of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location;  Y request the adoption of an ordinance granting an exemption of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	on from ad va the municipal knowladge a	lorem taxation on the lity, or the Property Ap und bellef. (If prepared	i by someone other th	ant to Se 1 regard an the ta GNED;	to the e	exempile His dec	n requested hereln. Izration is based on i	l heraby o	umish such other reasonable informat certify that the information and valuati ullon of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location:  y request the adoption of an ordinance granting an exemption of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	knowledge a	forem taxation on the lify, or the Property Ap und bellef. (If prepared	i by someone other th	1 regard 1 Rn ihe ta:	to the e	exempile His dec	n requested hereln. Izration is based on i	agree to fa I hereby o all Informa eparer)	umish such other reasonable informat serilfy that the information and valuati allon of which he has any knowledge.
Date of incorporation in Florida:  Number of full-time employees at this location;  Y request the adoption of an ordinance granting an exemption of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	knowledge a	lorem taxation on the lily, or the Property Ap und bellef. (If prepared	i by someone other th	1 regard 1 Rn ihe ta:	to the e	exempile His dec	n requested herein. laration is based on i	hereby o	umish such other reasonable informat earlify that the information and valuati allon of which he has any knowledge, allon of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location;  y request the adoption of an ordinance granting an exemption of Gounty Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	knowledge a	urd bellef. (If prepared	by someane other th	n regard in the tar	to the expayer	exempile His dec	n requested fierelo. laration is based on i (Pr	hereby of all Information in the second seco	erilly that the information and valuati allon of which he has any knowledge, allon of which he has any knowledge, allon of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location;  y request the adoption of an ordinance granting an exemptic Board of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my	knowladge a	Property Ar	t by someone other the	an the tal	to the expayer	exempile His dec	n requested fierelo. laration is based on i (Pr	hereby of all Information in the second seco	erlify that the information and valuati dion of which he has any knowledge,
Date of incorporation in Florida:  Number of full-time employees at this location;  y request the adoption of an ordinance granting an exemptic Board of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my  (Taxpayer)  tal revenue available to the county or municipality for the current fices avanue lost to the county or municipality for the current fices	ment ilscal ye	Property Ap	by someone other the sourcest of the sourcest	en the tar	о ите «	exemption	n requested fierelo. laration is based on i (Pr (Pr	l hereby de la	erilly that the information and valuation of which he has any knowledge, allon of which he has a supplied the head of the he
Date of incorporation in Florida:  Number of full-time employees at this location;  y request the adoption of an ordinance granting an exemptic Board of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my  (Taxpayer)  tal revenue available to the county or municipality for the current fices avanue lost to the county or municipality for the current fices	ment ilscal ye	Property Ap	by someone other the sourcest of the sourcest	en the tar	о ите «	exemption	n requested fierelo. laration is based on i (Pr (Pr	l hereby de la	erilly that the information and valuation of which he has any knowledge, allon of which he has a supplied the head of the he
Date of incorporation in Florida:  Number of full-time employees at this location:  Y request the adoption of an ordinance granting an exemption of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my  (Taxpayer)  tal revenue available to the county or municipality for the current tisca timate of the revenue which would be lost to the county or member to the county or member to the county or member the current tisca timate of the revenue which would be lost to the county or member that the bean subject to taxation:	ment ilseal ye I year by virtu nunicipality di	Property Apear from ad valorem to the act examptions preventing the current flace	by someone other in Signature of Signature o	en the tar	о ите «	exemption	n requested fierelo. laration is based on i (Pr (Pr	l hereby de la	erilly that the information and valuation of which he has any knowledge, allon of which he has a supplied the head of the he
Date of incorporation in Florida:  Number of full-time employees at this location:  Y request the adoption of an ordinance granting an exemption of Gounty Commissioners, the governing authority of above by me is true, correct, and complete to the best of my  Taxpayer)  Taxpayer)  Taxpayer)  Taxpayer of the revenue available to the county or municipality for the current fisca timate of the revenue which would be lost to the county or merwise have been subject to taxation:  Timate of the taxable value lost to the county or municipality.	ment ilseal ye I year by virtu nunicipality di	Property Apparation of exampliant states are the current states applied for was quite ap	is by someone other the source of the source	GNED:	to the 4 xpayer	exemption	n requested fierelo. laration is based on i (Pr (Pr	l hereby de la	erilly that the information and valuation of which he has any knowledge, allon of which he has a supplied the head of the he
Date of incorporation in Florida:  Number of full-time employees at this location:  Y request the adoption of an ordinance granting an exemption of County Commissioners, the governing authority of above by me is true, correct, and complete to the best of my  (Taxpayer)  tal revenue available to the county or municipality for the current tisca timate of the revenue which would be lost to the county or member to the county or member to the county or member the current tisca timate of the revenue which would be lost to the county or member that the bean subject to taxation:	ment ilseal ye I year by virtu nunicipality di	Property Apear from advalorem to the act examptions preventing the current flace	by someone other in Signature of Signature o	GNED:	on:	exempile his deci	n requested herein.    Property	I hereby of all information in the separer's A separer	erilly that the information and valuation of which he has any knowledge, allon of which he has any knowledge, address)  Glaphone Number)  The axemption is requested would

1997年,1997年,1997年,1997年,1998年,1988年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1987年,1

### EXHIBIT

# ANNUAL EXEMPTION RENEWAL APPLICATION

### General Information

Ad Valorem property tax exemptions can be granted to new and expanding businesses only after the voters of a city and/or county vote in a referendum to allow that city or county to grant exemptions. Section 196.1995, Florida Statutes, requires that a referendum be held if: (1) The Board of County Commissioners or governing authority of a municipality (city or county commission) votes to hold such a referendum be held if: (1) The Board of County Commission signed by ten percent of the registered voters of the county or city. This referendum question can then be placed before the voters of a city or county at any regular election or special election called for voting on the text incentive referendum or for any other purpose.

If the voters authorize exemptions, a company must first meet the definitions of a new or expanding business as stated in s. 196.012 (15) and (16), F.S.

The expansion must be on the same or a colocated site of the business current operations.

After the city or county commission receives this application, it must submit the application to the county property appraiser for review. After the property granting the exemption, if it chooses to do so.

A business cannot receive exemption from school taxes or water management district taxes. Also a business must pay taxes that were voted by the voters of a city or county to pay for bond issues and other special tax levies authorized by the voters of a city or county.

The exemption can only be for the improvements to the real property and for tangible personal property. The land on which the new or expanding business is to be located will still be taxed and taxes must be paid on it.

The action taken by a city or county commission can only exempt the taxes paid to that governmental body. A city can only exempt its taxes; a county exempt its taxes. All other taxes must be paid.

#### Statutory Definitions

Section 196.011 Annual application required for exemption.—

(1)(a) Every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and use shall, or or before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

Section 196.012(15) and (16), Florida Statutes (15) "New business" means:

(a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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;

2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by

2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by 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; or

exemption is claimed; or

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

(b) Any business located in an enterprise zone that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

- (c) A new business that is situated on property annexed into a municipality and that, at the time of annexation, is receiving an economic development ad valorem tax exemption from the county under s. 196.1995.

  (16) "Expansion of an existing business"
- means:

  (a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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; or

- 2. Abusiness establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by 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 operation on a site colocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.

  (b) Any business located in an enterprise zone that increases operations on a site colocated with a commercial or industrial operation owned by the same business.

Saction 196,1995 Economic development ad

with a commercial or industrial operation owned by the same business.

Saction 196.1995 Economic development ad valorem tax exemption.

(6) With respect to a new business as defined by s. 196.012(15)(e), the municipality annexing the property on which the business is situated may grant an economic development ad valorem tax exemption under this section to that business for a period that will expire upon the expiration of the exemption under subsection (7), the municipality may also extend its exemption. A municipal economic development ad valorem tax exemption granted under this subsection may not extend beyond the duration of the county exemption. Section 220.15(5), Florida Statutes.

(5) The sales factor is a fraction the numerator of which is the total sales of the taxpayer in this state 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.

(a) As used in this subsection, the term "sales" means all gross receipts of the taxpayer except interest, dividends, rents, royalties, and gross receipts from the sale, exchange, maturity, redemption, or other disposition of securities. However:

1. Rental income is included in the term if a significant portion of the taxpayer's business consists of leasing or renting real or tangible personal property; and

2. Royalty income is included in the term if a significant portion of the taxpayer's business consists of dealing in or with the production, exploration, or development of minerals.

(b)1. Sales of tangible personal property occur in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point, other conditions of the sale, or ultimate destination of the property, unless shipment is made via a common or contract carrier.

2. When citrus fruit is delivered by a cooperative for a grower-member, by a grower-member to a cooperative, or by a grower-participant to a Florida processor, the sales factor for the growers for such cit

s and the more appropriate the passe exposure and the manufacture of the propriate and positive propriate and the second content of the propriate and the propriate and the propriate of the propriate and the propriate of the pro

sales factor, expressed only as a percentage and not in terms of the dollar volume of sales, so as to protect the confidentiality of the sales of the processor, shall be furnished on the request of such a grower promptly after it has been determined for that taxable year.

3. Relimbursement of expenses under an agency contract between a cooperative, a grower-member of a cooperative, or a grower and a processor is not a sale within this state.

(c) Sales of a financial organization, including, but not limited to, banking and savings institutions, investment companies, real estate investment trust, and brokerage companies, occur in this state if derived from:

1. Fees, commissions, or other

 Fees, commissions, or other compensation for financial services rendered within this state;

compensation for financial services rendered within this state;

2. Gross profits from trading in stocks, bonds, or other securities managed within this state;

3. Interest received within this state, other than interest from loans secured by mortgages, deads of trust, or other liens upon real or tangible personal property located in this state, and dividends received within this state;

4. Interest charged to customers at places of business maintained within this state for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts;

5. Interest, fees, commissions, or other charges or gains from loans secured by mortgages, deeds of trust or other liens upon real or tangible personal property located in this state or from installment sale agreements originally executed by a taxpayer or the taxpayer's agent to sell real or tangible personal property located in this state;

6. Rents from real or tangible personal property located in this state;

7. Any other gross income, including other interest, resulting from the operation as a financial organization within this state.

In computing the amounts under this paragraph, any amount received by a member of

financial organization within this state. In computing the amounts under this paragraph, any amount received by a member of an affiliated group (determined under s. 1504(a) of the Internal Revenue code, but without reference to whether any such corporation is an "includable corporation" under s. 1504(b) of the Internal Revenue code) from another member of such group shall be included only to the extent such amount exceeds expenses of the recipient directly related thereto. directly related thereto.

## EXHIBIT A

# 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.I. 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.						
BUSINESS NAME and mailing address:						
2. Name and telephone number of business owner or person in cha	arge 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:						
REAL PROPERTY     a) Description of the improvements to real property for which the improvements to the improvement of the improvement	nis exemption is requested;					
b) Date of commencement of construction of improvements:						
TANGIBLE PERSONAL PROPERTY     a) Description of the tangible personal property for which this was purchased: Provide this information on the attached for b) Average value of inventory on hand as of January 1st: [\$	exemption is requested and date when property rm PB-418(6a)/AR, "Tangible Personal Property" Annual Report.					
7. Have you maintained the definition of a ☐ "New Business" or as	s an □ "Expansion of an Existing Business"?					
☐ Yes ☐ No  8. Describe the type or nature of your business:						
The state of your business.						
9. Trade level (check as many as apply):						
☐ Wholesale ☐ Manufacturing ☐ Professional ☐ Ser	vice   Office  Other					
a) Fill out the attached form PB-418(6b)/AR, "Jobs And A for the appropriate year and provide the following: b) Total number of full-time, equivalent and seasonal employe (attach current payroll roster as of January 1st (covers through to Dec. 31st of prior year; provide hire dates; omit rown increase in full-time employment [ ] and p Average annual salary of employees as of January 1st pay e) Average annual salary of employees as of January 1st pay	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 1st (covers employee payroll for Jan. 1st through to Dec. 31st 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 1st payroll roster with executive positions.					
11. TOTAL SALES  Sales factor for the facility requesting exemption:  Total sales in Palm Beach County ending December 31st 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 [ % ]						
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 A ANNUAL REPORT (continued)

### NOTARIZATION OF ANNUAL REPORT

II. NOTARY			
		•	
			•

## PROPERTY APPRAISER'S USE ONLY

Estimate of the revenue which will be lost to the County during the subject to taxation:	current fiscal year had the exempt property otherwise been
II. Estimate of the taxable value lost to the County: [\$  Improvements to real property: [\$  DATE	Personal Property: [\$ ] SIGNEDATURE (Property Appraiser)

### TANGIBLE PERSONAL PROPERTY

Economic Development Ad Valorem Tax Exemption

6.a. Description of the tangible personal property for which this exemption is requested and date when property was purchased. TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE DATE OF PURCHASE ORIGINAL COST CLASS OR ITEM

### TANGIBLE PERSONAL PROPERTY

Economic Development Ad Valorem Tax Exemption

6.a. Description of the tangible personal property for which this exemption is requested and date when property was purchased. TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE DATE OF PURCHASE ORIGINAL COST CLASS OR ITEM

### 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.

Exemp- tion Period	Year		L-TIME JOBS	EQU	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 J	obs: Applic.										
New Jobs	Obligation			]				4			
1											
2											
3											
4											
5									-		
6											
7								•			
8											
9							·				
10					,				·		

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.

### 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.

Exemp- tion Period	Year		L-TIME JOBS	EQU	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 J	obs: Applic.										
New Jobs	Obligation			]				4			
1											
2											
3											
4											
5									-		
6											
7								•			
8											
9							·				
10					,				·		

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.

### EXHIBIT "B" **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION** Chapter 196.1995, Florida Statutes

Business Name: Florida South Division LLC (Aldi)

PCN	72-41-43-25-23-001-0000	Tangible Account No. N/A						
	Property Appraiser's Use Only							
I.	Total revenue available to the county or municipality 1 \$666,858,127 \$139,466,302,899		the ×	current fiscal y 0.0047815	/ear from ad valorem sources: (2014 millage)			
II.	Revenue lost to the county or municipality for the current granted under this section:  \$0 \$0		nt fis	cal year by virt	tue of exemptions previously (2014 millage)			
IJ.	Estimate of the revenue which would be lost to the converge of the exemption applied for were granted and the would otherwise have been subject to taxation:	oun	ıty c	or municipality of	during the current fiscal			
	<b>\$178,558</b> \$37,343,414		x	0.0047815	(2014 millage)			
IV.	Estimate of the taxable value lost to the county or mugranted:		cipa	lity if the exem	ption applied for were			
	Improvements to Real Property: Personal Property: TOTAL	•		+	\$37,343,414 \$0 \$37,343,414			
V.	I have determined that the property listed above mee (15) or (16), Florida Statutes, as a	ets 1	the	definition, as d	lefined by Section 196.012			
	X New Business Expansion of an Existing Business				Neither			
VI.	Last year for which exemption may be applied:				2024			
DATE	SIZGZOS SIGNATURE	Z Ga	ary F	Aug P A	Jack County Property Appraiser			

APPLICATION TO BE FILED NOT LATER THAN MARCH 1st

### **CONCEPTUAL APPLICATION**

# ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION

#### NOTICE

Application is to be filed with the Board of County Commissioners no later than March 1 of the year the exemption is desired to take effect.

If insufficient space is provided for a response, attachments may be enclosed.

1.	. BUSINESS NAME AND MAILING ADDRESS					
	Business applicant legal name: Florida South Division, LLC, 1171 N State Rd. 7, Royal Palm Beach, FL 33411					
	, and and the outil					
	Business stroot address in Daly D L.O.					
	Business street address in Palm Beach County: 1171 N State Rd.	The state of the s				
L.						
	Business mailing address: Same					
		1				
	Telephone:: 561-640-8000	Fax: .561-471-0761				
	PROPERTY OWNER					
2.	Full legal name of owner of this business:	- Committee of the Comm				
~,	Florida South Division, LLC	Title: Chris Hewitt, Vice President				
	1 Journal County Division, LLC					
	Telephone: 561-640-8000	Car, Phi Ard Arda				
		Fax: 561-471-0761				
	E-mail address: chris.hewitt@aldi.us					
	PERSON IN CHARGE OF THIS BUSINESS / CONTACT					
3,	Name of employee to contact regarding this application:	Title: National Warehouse Coordinator				
ļ	Brian McGee	The state of the s				
	Telephone: 724-352-9393 Ext. 122	Fax: 724-352-9337				
-	E-mail address: brian.mcgee@aldi.us	And Management and the state of				
	- man address, pridiffingee@aidi.us					
	EXACT LOCATION					
4.	Legal description of property for which this application is filed: Se	as Attached				
	approximation mour	o Anabiieu				
	Dranashy and had been been been been been been been bee					
	Property control numbers: 72-41-43-25-23-001-0000					
	Street address of this property: 1171 N State Rd 7					
	· · · · · · · · · · · · · · · · · · ·					
		·				
-	COMMENCE OPERATIONS					
5.	Date you began, or will begin, business activities at this facility:	1-19-2015				
	NEW OR EXPANSION BUSINESS:					
6.	Do you desire exemption as:	REAL AND/OR TANGIBLE PERSONAL PROPERTY				
	W	7. Do you desire exemption for:				
	X New Business	X Real Property				
8,	TYPE OF BUSINESS	discrete Topolity				
0,	Describe the type or nature of your business: Grocery Distribution	on facility and regional headquarters				
	TRADE LEVEL					
9.	Check as many as apply below. Identify industry cluster (if applica-	ship).				
1	T san t	<b></b>				
	☐ Wholesale ☐ Manufacturing ☐ Professional ☐ Service	X Office X Other (specify) Grocery Distribution				
	LENGTH OF EXEMPTION	•				
10.	Total number of years that applicant requests executive.					
	(length of exemption approved is at sole discretion of County Com	mission and newseason of the				
'	(length of exemption approved is at sole discretion of County Comexemption)	mission and commences on effective date of ordinance granting				
		••				
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- white the state of the state					

HITTONIA I	REAL PROPERTY
	Description of improvements to real property for which exemption is requested: Construction of a 650,000 sf distribution center and Regional headquarters
-	Date of commencement of construction of improvements: 7-17-2013
**********	TANGIBLE PERSONAL PROPERTY
12.	Provide a description of tangible personal property for which exemption is requested and date when property was, or is to be, purchased on the enclosed table <u>DR-418 "Tangible Personal Property"</u> .
	Any additional personal property not listed on the table DR- 418 "Tangible Personal Property" for which an exemption is claimed must be provided on form DR-405 "Tangible Personal Property Tax Return".
	INVENTORY
13.	Average value of inventory on hand: \$25,000,000
14.	NEW JOBS  The applicant must enclose current payroll roster as of January 1st of the year the exemption is being sought.  Provide hire dates and job titles; omit employee names and social security numbers of employees.
	Current Jobs - new business. Total number of full-time jobs as of January 1st: [ 14 ] ◆ 80 by end of August 2015
	Current Jobs - expansion of an existing business. Total number of full-time jobs for four most recent years: NA
	Year [ ] Jobs [ ] Year [ ] Jobs [ ] +
4-21177774414	New Jobs - new or expanding business.  Total number of jobs to be created and to be maintained:  Total Jobs - new or expanding business.
	[51 ] Full-time [0 ] CURRENT JOBS ♦
	155 1 Equivalent (4.900 hours) [106] NEW JOBS ++
	[0 ] Seasonal [106] TOTAL PAYROLL
	[106 ] TOTAL NEW JOBS ++
*************	Job Creation Timeframe - Completion date by when all new full-time jobs will be filled: 3 Years from 1-1-2015
	Reside - Estimated percentage of total employees who will reside in Palm Beach County: 65 %
	SALARY
15.	The average annual wage of employees at facility in Palm Beach County:
	[ \$ 0 ] current full-time employees
	[ \$ 94,900 ] new full-time jobs
	1 \$ 28,050 ] new equivalent jobs 1.820\
	[\$ 0 ] new seasonal jobs
***************************************	CURRENT SALES
16.	Current sales factor for the facility requesting exemption:
	lotal sales inside Florida [ \$ 240 non onn ] ( 400 nc)
	TOTAL [ \$ 240,000,000 ] (0%)
	To what extent are these same or similar products and/or services currently being produced or provided by other businesses in Palm Beach County: Groceries, so anyone who sells groceries in the market competes with what we do. Aldi sells more than 1,300 of the most frequently purchased grocery and household items, primarily under its exclusive brands, which meet or exceed the national brand name brands on taste and quality.
	PROJECTED SALES For an expanding business: Estimated parameters in the same of
	For an expanding business: Estimated percentage increase in productive output resulting from this expansion: NA %
	If there are any plans for new products and/or services involving the facility in Palm Beach County, provide a description: This facility will carry grocery products, including perishable products. As a company we add a provide a description:
	will carry grocery products, including perishable products. As a company we add new products based on the market
	trends and the local area in which the distribution facility is located
<del>-</del>	OFFICE SPACE AND INCORPORATION IN FLORIDA
17,	For office or facility space in Palm Beach County owned or leased and used by a corporation newly domiciled in Florida, the date of incorporation in Florida: 9-21-2011
٠	INCENTIVE
18.	Relocation or expansion would occur without the exemption: Yes [ ] No [x ]
Hirmour	PERMITS
19.	Identify the number and type of environmental name is
	Identify the number and type of environmental permits required as a result of this project; e.g., air, soil and water pollution, water and
thiber***	1 CATHE CLASS IN THE STATE OF T
	1. South Florida water Management District Environmental Resource Permit

	o. South Florida water management District	Water Use-Irrigation Water Use-Dewateri	ng Durce Permit, Operable Overflow Structure Oproval nit : mit
20.	IMPACT FEES  Total amount of impact fees for the new or expanding by (attach copies of impact fee schedule and payments)	usiness project; \$88	,642
21.	ENVIRONMENTAL VIOLATIONS  Local expanding business is in violation of a federal, sta Yes [ ] No X  If answer is Yes, explain:	ite, or local law or reg	ılation governing environmental matters:
22,	COST AND DEMAND FOR SERVICES Identify sources of existing services and which existing services (provide attachments if necessary): Tapped capacity for our needs. We will have little to no We added a left turn lane and right turn lane off	offort on Fire service	water and electric. All utilities indicated they had the
23.	SOURCE OF SUPPLIES Identify in specific terms the source, type and volume of delivered from our suppliers and shipped to our sto Facility will average 100 truck deliveries a day.	supplies (provide atta	achments if necessary); Grocery items which will be
24,	ENTERPRISE ZONE OR BROWNFIELD AREA Business is / will be located in an enterprise zone or dea If yes, attach the following: (1) map identifying property (2) written confirmation from Map is enclosed: Yes [ ] No [ ] Written confirmation is enclosed: Yes [ ] No [ ]	INSING TODA OF STORY A	ea: Yes [ ] No [x ] nd iness project site is inside zone or in a brownfield area.
**************************************	Enterprise Zone name is: NA		
24.	COMMUNITY REDEVELOPMENT AGENCY Business is / will be located in a CRA area: Yes [ ] No [ ] If yes, attach a map to confirm property is inside CRA at Map is enclosed: Yes [ ] No [ ]	No [x ] rea.	
	CRA name is: NA		,
App true som	raiser may request in regard to the exemption requested, correct and complete to the best of my knowledge a eone other than the taxpayer, his declaration is based or	herein. I hereby cert	alorem taxation on the above property pursuant to Section n as the Board of County Commissioners or the Property lify that the information and valuation stated above by me is any attached statements, schedules, etc. (If prepared by the has any knowledge.)
Flor 117	PAYER — Owner Name and Title ida South Division, LLC, 1 N State Rd. 7 /al Palm Beach, FL 33411	PREPARE Brian McC 6000 Nort Saxonbur	R / AUTHORIZED AGENT — Name and Address See, National Warehouse Coordinator, Aldi Inc. h Noah Dr. g, PA 16056
~	MI NEW YORK	Telephone Fax E-mail	724-352-9393 Ext 122 724-352-9337 brian-mccen@aldi.us /
SIGN	MIDE		UII-di-mcdop/naldi ra

E-mail

SIGNATURE

SIGNATURE

TYPE OR PRINT NAME Chris Hewitt

brian-mcgee@aldi.us

TYPE OR PRINT NAME Brian McGee

•		· mark	ь	en entre de la companya de la compa
The second law of the second state of the second state of the second second second second second second second	randing life and subspiciolary, may make the property appearance and additional to the contract of the contrac		krijelijijiji kritad yyyyym a ingla mysonig andigad bildi jijiyyy i jim addid bildiyyyngiyy na yyyy i i maa i	•
The state of the s				
DATE		The state of the s	DATE .	

# ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION

Busine	ss Name;
	PROPERTY APPRAISER'S USE ONLY
].	Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources;  \$
II.	Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section:  \$
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:  \$
IV.	Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted:
	Improvements to Real Property: \$ Personal Property: \$
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
ginjanihmassootiitititii	☐ New Business ☐ Expansion of an Existing Business ☐ Neither
VI.	Last year for which exemption may be applied:
DATE	SIGNATURE (Property Appraiser)
	The state of the s

APPLICATION TO BE FILED NOT LATER THAN MARCH 1st

### **TANGIBLE PERSONAL PROPERTY**

### ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION

6.a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased.

GLASS OR ITEM	AGE	DATE F PURCHASE	ORIGINAL COST	T/ ES C	axpayi Timati Onditi	ER'S E OF ON	TAXPAYER'S ESTIMATE OF FAIR	APPRAISER'S USE ONLY
				6 0 0 0	A V G	P 0 0 R	ESTIMATE OF FAIR MARKET VALUE	CONDITION
No Tangible Property to claim								
							-	
								·
					_			·
				$\perp$				

ļ

#### General Information

Ad Valorem property tax exemptions can be granted to new and expanding businesses only after the voters of a city and/or county vote in a referendum to allow that city or county to grant exemptions. Section 196.1995, Florida Statutes, requires that a referendum be held if; (1) The Board of County Commissioners or governing authority of a municipality (city or county commission) votes to hold such a referendum, or (2) if the county or city commission receives a petition signed by ten percent of the registered voters of the county or city. This referendum question can then be placed before the voters of a city or county at any regular election or special election called for voting on the tax incentive referendum or for any other purpose.

If the voters authorize exemptions, a company must first meet the definitions of a new or expanding business as stated in s. 196.012 (15) and (16), F.S.

If a business meets one of the above definitions as a new or expanding business, it must then file this application with the county or city commission or both.

After the city or county commission receives this application, it must submit the application to the county property appraiser for review. After the property appraiser makes the report as to the fiscal impact of granting the exemption, the county or city commission shall then adopt an ordinance in the usual manner granting the exemption, if it chooses to do so.

A business cannot receive exemption from school taxes or water management district taxes. Also a business must pay taxes that were voted by the voters of a city or county to pay for bond issues and other special tax levies authorized by the voters of a city or county.

The exemption can only be for the improvements to the real property and for tangible personal property. The land on which the new or expanding business is to be located will still be taxed and taxes must be paid on it.

The action taken by a city or county commission can only exempt the taxes paid to that governmental body. A city can only exempt its taxes; a county can only exempt its taxes. All other taxes must be paid.

### **Statutory Definitions**

### Section 196.011 Annual application required for exemption.—

(1)(a) Every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and use shall, on or before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

### Section 196.012(15) and (16), Florida Statutes

- (15) "New business" means:
- (a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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:
- 2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by 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; or
- 3. An office space in this state owned and used by a corporation newly domiciled in this state; provided such office space houses 50 or more full-time employees of such corporation; provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.
- (b) Any business located in an enterprise zone or brownfield area that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.
- (c) A business that is situated on property annexed into a municipality and that, at the time of annexation, is receiving an economic development ad valorem tax exemption from the county under s. 196.1995.
  - (16) "Expansion of an existing business" means:
- (a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, 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; or
- 2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by 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 operation on a site colocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.
- (b) Any business located in an enterprise zone or brownfield area that increases operations on a site collocated with a commercial or industrial operation owned by the same business.

### Section 196.1995 Economic development ad valorem tax exemption.-

- (5) Property acquired to replace existing property shall not be considered to facilitate a business expansion.
- (6) With respect to a new business as defined by s. 196.012(15)(c), the municipality amexing the property on which the business is situated may grant an economic development ad valorem tax exemption under this section to that business for a period that will expire upon the expiration of the exemption granted by the county. If the county renews the exemption under subsection (7), the municipality may also extend its exemption. A municipal economic development ad valorem tax exemption granted under this subsection may not extend beyond the duration of the county exemption.

### Section 220.15(5), Florida Statutes.

- (5) The sales factor is a fraction the numerator of which is the total sales of the taxpayer in this state 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.
- (a) As used in this subsection, the term "sales" means all gross receipts of the taxpayer except interest, dividends, rents, royalties, and gross receipts from the sale, exchange, maturity, redemption, or other disposition of securities. However:
- 1. Rental income is included in the term if a significant portion of the taxpayer's business consists of leasing or renting real or tangible personal property; and 2. Royalty income is included in the term if a significant portion of the taxpayer's business consists of dealing in or with the production, exploration, or development of minerals.
- (b)1. Sales of tangible personal property occur in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point, other conditions of the sale, or ultimate destination of the property, unless shipment is made via a common or contract carrier. However, for industries in NAICS National Number 311411, if the ultimate destination of the product is to a location outside this state, regardless of the method of shipment or f.o.b. point, the sale shall not be deemed to occur in this state. As used in this paragraph, "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.
- 2. When citrus fruit is delivered by a cooperative for a grower-member, by a grower member to a cooperative, or by a grower-participant to a Florida processor, the sales factor for the growers for such citrus fruit delivered to such processor shall be the same as the sales factor for the most recent taxable year of that processor. That sales factor, expressed only as a percentage and not in terms of the dollar volume of sales, so as to protect the confidentiality of the sales of the processor, shall be furnished on the request of such a grower promptly after it has been determined for that taxable year.
- 3. Reimbursement of expenses under an agency contract between a cooperative, a grower-member of a cooperative, or a grower and a processor is not a sale within this state.
- (c) Sales of a financial organization, including, but not limited to, banking and savings institutions, investment companies, real estate investment trusts, and brokerage companies, occur in this state if derived from:
  - 1. Fees, commissions, or other compensation for financial services rendered within this state;
  - 2. Gross profits from trading in stocks, bonds, or other securities managed within this state;
- 3. Interest received within this state, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in this state, and dividends received within this state;
- 4. Interest charged to customers at places of business maintained within this state for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts;
- 5. Interest, fees, commissions, or other charges or gains from loans secured by mortgages, deeds of trust or other liens upon real or tangible personal property located in this state or from installment sale agreements originally executed by a taxpayer or the taxpayer's agent to sell real or tangible personal property located in this state;
  - 6. Rents from real or tangible personal property located in this state; or
- 7. Any other gross income, including other interest, resulting from the operation as a financial organization within this state.

In computing the amounts under this paragraph, any amount received by a member of an affiliated group (determined under s. 1504(a) of the Internal Revenue code, but without reference to whether any such corporation is an "includable corporation" under s. 1504(b) of the Internal Revenue Code) from another member of such group shall be included only to the extent such amount exceeds expenses of the recipient directly related thereto.



February 25, 2015

### TO WHOM IT MAY CONCERN:

Florida South Division LLC has decided not to apply for the ad valorem tax exemption on the personal property for our Royal Palm Beach project.

Since we can only claim the tangible personal property that was on site as of 1-1-15, we do not have that much that will be eligible. Also, we have invested more than originally proposed in our real property and this will allow us to capture the full value of the exemption.

Best Regards,

Chris Hewitt

Florida South Division LLC

CH/kh

From:

Dana I. Giliette

To: Cc: McGee, Brian; aah@hangley.com

c: Jim Sullivan

Subject:

RE: Royal Palm Beach [IWOV-HASP1.FID78324]

Date:

Tuesday, June 24, 2014 2:13:10 PM

Here's that legal description you asked for.

All of Parcels 1 and 11 in Aldi Park as recorded in Plat Book 116, Page 17 of the Palm Beach County Official Records; and

All of Parcel 12 in said Aldi Park, LESS AND EXCEPT the North 25 feet and the East 639 feet of Aldi Way (Parcel 12) in said Aldi Park, as further described and recorded in Book 14578, Page 1922 of the Palm Beach County Official Records; and

The Southern 28 feet of Parcel 13 in said Aldi Park, as established by and excepted from the deed recorded in Book 26341, Page 1554 of the Palm Beach County Official Records.

All lying in the Northeast quarter of Section 25, Township 43 South, Range 41 East, Palm Beach County, Florida.

Dana I. Gillette, PE Erdman Anthony 1402 Royal Palm Beach Blvd, Ste. 500, RPB, FL 33411 P:561-753-9723 X6015 Direct:717-516-6047 C:561-308-0546

From: Brian.McGee@aldi.us [mailto:Brian.McGee@aldi.us]

Sent: Tuesday, June 17, 2014 6:52 PM

To: aah@hangley.com
Cc: Dana I. Gillette

Subject: [SPAM] RE: Royal Palm Beach [IWOV-HASP1.FID78324]

Importance: Low

Adena,

Yes, we should have an up to date legal description describing exactly what we own. I have copied the civil engineer in case you need input from Dana.

Thank you.

Brian McGee Aldi Inc.

From: Herskovitz, Adena [mailto:aah@hangley.com]

Sent: Thursday, June 12, 2014 11:02 AM

To: McGee, Brian Cc: Goldstein, Richard J.

Subject: RE: Royal Palm Beach [IWOV-HASP1.FID78324]

litle	Hire Dt	Sa	alary	
OFC	04/29/2013	\$	<del></del>	New hire spefically for Royal Palm Beach
OFC	04/03/2014	\$		New hire spefically for Royal Palm Beach
CNSTRCT	02/04/2014	\$		New hire spefically for Royal Palm Beach
MAINT	11/17/2014	\$		New hire spefically for Royal Palm Beach
WHSESV	06/04/2001	\$		Transfer to the New Royal Beach Facility
DI RE	6/26/2006	\$		Transfer to the New Royal Beach Facility
DI VP	6/10/1996	\$		Transfer to the New Royal Beach Facility
DI RE	7/7/2003	\$		Transfer to the New Royal Beach Facility
DI OPS	6/11/2007	\$		Transfer to the New Royal Beach Facility
DI ADMIN	2/5/1996	- s		_
DI OPS	1/11/2010	- 's	200,000	Transfer to the New Royal Beach Facility
DI PUR	7/7/2003	\$	200,000	Transfer to the New Royal Beach Facility
DI RE	7/30/2007	\$	·	Transfer to the New Royal Beach Facility
DI WHS	1/14/2008	\$		Transfer to the New Royal Beach Facility
	<del></del>		~00,000	Transfer to the New Royal Beach Facility

All are active employees and none of the above have been terminated or quit since 1-1-2015

FORM NO. REGULAR I	NO. 4	ALDI	INC.	<b>NO.</b> 948661
V. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
<sup>(</sup> 18/2013	BLDGPERMITFEEMIAMI	469 SXB	289,075.21 +	289,075.21
	Palmi Beac	a County of	Impact Fees	
RECE		_	ORDINANCE 79-7	5005
T#13	■ OR S C K 井 TILLNO. Plan Control No	948661	7/22/15 (Leading)	menwecall
	ed of Alpha D			
	I Al Rd	7		
inthean	nount of Dwo Rusids of	exply name	thounds 289, 075	
<b>元,实在"是"的证明</b> 。但是"人	CEUCATICA TO pare contribution to road improv	de alaborar des la companya de la c		:
	EAGHCOUNTY Signed:	$\mathfrak{S}(0, r)$ is the $L^{2}$ . It was set $I_{r}$ and $I_{r}$ . The $r$ is the $r$		
	1990-1995 (1996-1996) - 19 mer 19 mil er samt eta Isaa (ha samt		*** CUS	F ROYAL FALM BEACH TOMER RECEIPT *** Type: DC Drawer: 1 00 Receipt no: 5005
	į		2013 1171 N ST RD 7 ROYAL PALM BEACK	mber Amount 888 4, FL 33411 LDING DEPT PAYMENTS \$289075.21
	<b>:</b> .		Tender detaîl CK CHECK Total tendered Total payment	948661 \$289075,21 \$289075,21 \$289075,21
Nr. <b>4</b> 69-0	0387 Chec	ok-Nr. 948661	Trans date: 7/8	22/13 Time: 10:22:54

948662 FORM NO. REGULAR NO. 4 BALANCE AMOUNT REFERENCE V, DATE INVOICE NUMBER 205,991.90 + 205,991.90 BLDGPERMITFEEMIAMI /18/2013 469 SXB Juliage Ampact Fils RECEIPT — FAIR SHARE CONTRIBUTION ORDINANCE 392 Plan Control No. the amount of <u>Airo hundred</u> Live thousing nine hundreds nemical nemically でいいく 90/1の (NDEX.CODE / BILL / 1975) (NDEX.CODE / BILL / 1975) WILLAGE OF ROYAL PALM BEACH Signed: Si 3% OF ABOVE FEE IS FOR ADMINISTRATIVE COSTS AND NOT REFUNDAB date: 7/22/13

-Nr. 469-00387

948663	BALANGE	25,006.08			· .
<u>Š</u>			****	VILLAGE OF ROYAL PALM BEACH  *** CUSTOMER RECEIPT ***  Oper: STEPH Type: OC Drawer: 1  Date: 7/22/13 00 Receipt no: 8972	erran saannaman sanasta ennr
	AMOUNT	16,08 +	. }	Year Number   Amount 2013 888 - Engineering: 1171 N ST RD 7 ROYAL PALM BEACH, FL 33411 + Longation BD BUILDING DEPT PAYMENTS \$25006.08	·
ರ	AM	25,006,08	rigatu.	Tender detail CK CHECK 948663 \$25006.08 Total tendered \$25006.08 Total payment \$25006.08 Trans date: 7/22/13 Time: 10:14:38	
ALDI INC.			of the second		
ALE	HEFERENCE	469 SXB	ndslæf		
				VILLAGE OF ROYAL PALM BEACH  *** CUSTOMER RECEIPT ***  Oper: STEPH Type: UC Drawer: 1 Date: 7/22/13 00 Receipt no: 8973	
	INVOICE NUMBER	PERMITFEEMIAMI	reen	Year Number Permit Amount 2013 888 Permit Scanning 1171 N ST RD 7 PState 7 else PROYAL PALM BEACH, FL 33411 BD BUILDING DEPT PAYMENTE \$132143.30	
10,4		BLDGPER	Eng	Tender detail CK CHECK 914808 \$117370.62 CK CHECK 948664 \$14772.68 Total tendered \$132143.30 Total payment \$132143.30	
FORM NO. REGULAR NO. 4	NV. DATE	7/18/2013		Trans date: 7/22/13 Time: 10:17:24	

Check-Nr. 948663

.-Nr. 469-00387

NO. 914808 FORM NO. REGULAR NO. 4 W. DATE INVOICE NUMBER REFERENCE AMOUNT BALANCE 5/28/2013 BUILDINGPERMITROYA 469 SXB 117,370.62 + 117,370.62 RECEIVED IIN 19 Wit AM King Construction

-Nr. 469-00387

NO. 948664 FORM NO. REGULAR NO. 4 NV. DATE INVOICE NUMBER REFERENCE THUOMA BALANCE '/18/2013 BLDGPERMITFEEMIAMI 469 SXB 14,772.68 + 14,772.68

.-Nr. 469-00387

· US Bank

NO 108996

DATE 8/13/2014

ij,

\*\*\*130,225.05

To The Order Of

PALM BEACH CO FLORIDA WATER UTILITI 8100 FOREST HILL BOULEVARD WEST PALM BEACH, FL 33416

Chanles Jaining & Thomas & AUTHORIZED SIGNMANINE

# Management of the property of

## ALDI INC.

FORM NO. REGULAR I				NO 106956			
INV. DATE	. INVOICE NUMBER	REFERENCE	AMOUNT	BALANGE			
7/30/2014 7/30/2014	59466 59467	469 SXB 469 SXB	90,700.00 + 39,525.05 +	130,225.05 +			
				:			
	,						
	1						
	·						
				•			
-		:	,				
	t	·					
-	·						

Supp.-Nr.

469-00533

#### Palm Beach County Water Utilities

### Palm Beach County Water Utilities Department Administration Building - Contract Management 8100 Forest Hill Blvd, West Palm Beach FL 33413-3336 (561) 493-6056, (561) 493-6057, & (561) 493-6058

Name: FLORIDA SOUTH DIVISION LLC

Mailing Address: 1200 N N KIRK RD

BATAVIA IL, 60510-1477

Contact Personi

Subdivision; ALDI PARK/AND DISTRIBUTION CENTER///

Quote #: 59659

Quote Date: 08/12/2014

Date Entered: 08/12/2014

Phone #:

### Agreement#/ServiceType/RateTable:

Lot/Bl/Bldg/Bay	Description	Portable Water	Waste Water	Reclaimed Water	Total
	INSTALLATION FEE			<del></del>	
'0/000/REFIGERATION/	METER DROP FEE	\$1,580.00	\$0.00	\$0.00	\$1,580.00
	Franchise fee	\$0.00	\$0.00	\$0.00	\$0,00
			Installa	ation Fee Total:	\$1,580.00
				Franchîse Fee:	\$0.00
	CONNECTION FEE				
0/000/REFIGERATION/	CONNECTION FEE	\$24,375.00	\$0.00	\$0.00	\$24,375.00
	FRANCHISE FEE	\$0.00	\$0.00	\$0.00	\$0.00
			Connec	ction Fee Total:	\$24,375.00
	•		,	Franchise Fee:	\$0.00
	GUARANTEED REVENUE FEE				
0/000/REFIGERATION/	GUARANTEED REVENUE	\$13,570.05	\$0,00	\$0,00	\$13,570.05
•	FRANCHISE FEE	\$0.00.	\$0.00	\$0.00	\$0.00
		Gı	uaranteed Reve	nue Fee Total:	\$13,970.05
,				Franchise Fee:	\$0.00
				Invoice Total:	\$39,525.05
Lof/Bl/Bldg/Bay	Lot Owner	Lot Address	Meter Size	Meter Type	Service # Units Type
0/000/REFIGERATION/	FLORIDA SOUTH DIVISION LLC	1171 N STATE RD 2	•	ON-RESIDENTIAL	Potable Wa

Payment of this invoice, and acceptance of the payment by the Department, does not constitute a guarantee of meter installation or utility service. Meters will not be released for installation until all of the Department's conditions of approval have been met. For questions regarding construction inspection approvals contact Jackie Michels @ (561) 493-6116. For questions regarding engineering approvals contact Duane Palumbo `@(561) 493-6087.

Entered By: BMUJAHID

Page 1 of 1

### Palm Beach County Water Utilities Department Administration Building - Contract Management 8100 Forest Hill Blvd, West Palm Beach FL 33413-3336 (561) 493-6056, (561) 493-6057, & (561) 493-6058

Palm Beach County Water Utilities

Name: FLORIDA SOUTH DIVISION LLC Mailing Address:1200 N N KIRK RD

BATAVIA IL, 60510-1477

Quote #: 59660 Quote Date: 08/12/2014

Date Entered: 08/12/2014

Contact Person:

Phone #:

Subdivision: ALDI PARK/AND DISTRIBUTION CENTER///

### Agreement#/ServiceType/RafeTable:

Lot/BI/Bldg/Bay	Description	Portable Water	Waste Water	Reclaimed Water	Total	
	FIRELINE FEE					
D/OOG/PUMP/FIRE	FIRELINE CONNECTION FEE FRANCHISE FEE	\$90,700.00	\$0.0	00 \$0.00	\$90.7	00.00
		\$0.00	.08	\$0.00	\$0.00	
			Fireline Fee Total:		\$90,7	00.00
	•			Franchise Fee:		\$0.00
				Invoice Total:		00.00
Lot/BI/Bidg/Bay	Lot Owner	Lot Address	Meter Size	Meter Type	# Units	Service Type
0/000/PUMP/FIRE	FLORIDA SOUTH DIVISION LLC	1171 N STATE RD	7	,		FIRE LINE
		5/	8 x 10	FIRE LINE	1	II VE EIIVE

Payment of this invoice, and acceptance of the payment by the Department, does not constitute a guarantee of meter installation or utility service. Meters will not be released for installation until all of the Department's conditions of approval have been met. For questions regarding construction inspection approvals contact Jackie Michels @ (561) 493-6116. For questions regarding engineering approvals contact Duane Palumbo @(561) 493-6087.

Entered By: BMUJAHID

Page 1 of 1

## ALDI INC. US Bank

DATE 8/27/2014

NO. 112474

\*\*\*\*\*\*\*99,150

To The Order of

PALM BEACH CO FLORIDA WATER UTILITI 8100 FOREST HILL BOULEVARD WEST PALM BEACH, FL 33416

Charle E House Dans

# WASTER OF A TO THE TOTAL OF THE THE TOTAL OF THE TOTAL

### ALDI NC.

FORM NO. REGULAR A		<u> </u>	NO. 112474			
	INVOIGE WUMBER	REFERENCE	AMQUNT	BALANCE		
8/12/2014	59658 ;	469 SXB	99,199.60 +	99,199.60		
,						
r						
				•.		
·.		To other parts of the second		,		
	·		14			
				·		

Supp.-Nr. 469-00533

### Palm Beach County Water Utilities Department Administration Building - Contract Management 8100 Forest Hill Blvd, West Palm Beach FL 33413-3336 (561) 493-6056, (561) 493-6057, & (561) 493-6058

Palm Beach County Water Utilities

Name: FLORIDA SOUTH DIVISION LLC Mailing Address: 1200 N N KIRK RD BATAVIA IL, 60510-1477

Quote #: 59658 Quote Date: 08/12/2014 Date Entered: 08/12/2014

Contact Person:

Subdivision: ALDI PARK/AND DISTRIBUTION CENTER///

Phone #:

### Agreement#/ServiceType/RateTable:

Lot/BI/Bldg/Báy	Description	Portable Water	Waste Water	Reclaimed Water	Total
D/GOG/MAIN/	INSTALLATION FEE METER DROP FEE FRANCHISE FEE	\$1,580.00 \$0.00	\$0,00 \$0.00	\$0.00 \$0.00	\$1,580.00 \$0.00
	CONNECTION FEE			ation Fee Total: Franchise Fee:	\$1,580:00 \$0.00
0/00.0/MAI/N/	CONNECTION FEE FRANCHISE FEE	\$24,375.00 \$0,00	\$40,625.00 \$0.00	\$0.00	\$65,000,00
WIAW/000KG	GUARANTEED REVENUE FEE GUARANTEED REVENUE FRANCHISE FEE	\$17 E77 OF	i	ction Fee Total: Franchise Fee:	\$65,000.00 \$0.00
		\$13,570.05 \$0.00	\$19,049,55 \$0.00	\$0.00 \$0.00	\$32,619.60 \$0.00
		GU		nue Fee Total: Franchise Fee:	\$32,619.60 \$0.00
Lof/BI/Bidg/Bay	Lot Owner	Lot Address N	lleter Size	Invoice Total:	\$99,199.60 Service
O/QOD/MAIN/	FLORIDA SOUTH DIVISION LLC	1171 N STATE RD 2	7	N-RESIDENTIAL	# Units Type  Combined

Payment of this invoice, and acceptance of the payment by the Department, does not constitute a guarantee of meter installation or utility service. Meters will not be released for installation until all of the Department's conditions of approval have been met. For questions regarding construction inspection approvals contact Jackie Michels @ (561) 493-6116. For questions regarding engineering approvals contact Duanie Palumbo @(561) 493-6087.

Entered By: BMUJAHID

Page 1 of 1

# ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION Chapter 196.1995, Florida Statutes

DR-418 R. 12/99

To be filed with the Board of County Commissioners, the governing boards of the municipality, or both

no later tha	n March	1 of the year	the exemption is d	lesired to	take effect.	ny, or bo	oin,		
1 Business name Florida South Division	n LLC		Mailing address 11			···			
2 Please give name and telephone number of owner or person in	ber of owner or person in charge of this business. Royal Palm Beach, FL 33411								
Name Chris Hewitt		F	Telephone number 561-640-8000						
3 Exact Location (Legal Description and Street Address	s) of Pro	perty for whi	which this return is filed 4 Date you because or will						
5 Description of the improvements to real property for	d which this	s evemntion	begin, business at this facility 01/19/15						
Construction of a 650,000 st Distribution Facility and	Regiona	l Headquart	ers		cons	struction of	fimprovements U7	/17/13	
6 Description of the tangible personal property for which the	nis exemp	tion is reques	sted and date when p	property wa	as, or is to be pu	ırchased	APPRAISERSI	SE ONLY	
Class or Item		Date of		Taxp	oayer's Estimat	e of			
No tangible personal property to claim	Age	Purchase	Original Cost \$	Cond*	Fair Market	Rent	Cond:		
	<del>  </del>		\$	<del> </del> -	Φ		\$		
			\$	<del> </del>	Ψ \$		\$ 1		
			\$		\$		ф <sup>*</sup>	· · · · · · · · · · · · · · · · · · ·	
			\$		\$		\$ /		
			\$		\$		\$		
			\$		\$		\$		
			\$		\$		\$		
Average value of inventory on hand: \$0	<u> </u>		\$		\$		\$		
	rhr not !!-	tad eba f	and the first of t	"Conditio	on: good, avg	(avera	ge), or poor		
. Any additional personal prope DR-405 (Tangibl	C L 012011	ieo above fo al Property	r which an exempti Tax Return) and a c	on is clain	ned must be re	turned o	n form		
1 Do you desire exemption as a 1/ new business of	r exc	ansion of a	n existing business					1.3	
8 Describe type or nature of your business				Reta			ck as many as app		
Grocery Distribution facility and regional headquarters					ice ✓ Office		Manufacturing P		
10 Number of full-time employees to be employe	ed in Flo	rida		IL JOHN	oc [A] Ource	[4]	Other, specify: Distr	ibution	
If an expansion of an existing business. Net inc		N/A	·	% Incr	ease in produc	tive outp	out N/A	%	
11 Sales factor for the facility requesting exempt				resi	ulting from this	expansi	on ' "'	70	
Total sales in Florida from this		divided Tota	sales everywhere	from this			<del></del>		
10 m sq		by facili	y-one (1) location o	only	\$0		= 100	%	
12 For office space owned and used by a corporation newly domiciled in Florida in Fl	of incor orida	rporation	9/21/201		Number of ful		4.4		
hereby request the adoption of an ordinance greating	<del></del>	ofice for			employees at				
hereby request the adoption of an ordinance granting Statutes. I agree to furnish such other reasonable infon Property Appraiser may request in regard to the exemp	nation as	the Board of	u valorem taxation of County Commiss	on the abo	ove property pu	rsuant to	Section 196.1995,	Florida	
Property Appraiser may request in regard to the exemp correct, and complete to the best of my knowledge and	tion requ	ested herein	. I hereby certify the	at the info	r <del>nati</del> en and va	luation s	i uie municipality, or stated above hv me i	tne is true	
which he has any knowledge.)	חבוופני (ון	hrebated p	someone other th	an the tax	payer, his decl	aration i	s based on all inforn	nation of	
Date 2/25/15			Signature, prepa			11	<u> </u>		
u- Sud		<del></del>			VV	1021	~		
Signature, taxpayer			Preparer's addre	ess Go	co N. No	ah Wr	. Sajenburg	P021 1199	
Title Vice President			Preparer's telep				52-9393		
		perty Api	TETES TO SHIT SHEET	TSSMINAUSE NO	Historica publication in the second			KURS GODINGO	
Total revenue available to the county or municipa	lity for the	e current fish	al year from ad yel	man - L	sources	ad policies in	\$	经的经验	
						this sec	tion \$		
							olied a	<u>-</u>	
for were granted and the property for which the exit.  IV Estimate of the taxable value lost to the county or	munici-	is requested	would otherwise h	ave been	subject to taxa	tion	\$	i	
proveniena to real property 3			Davassil						
V I have determined that the property listed above n	neets the	definition =	Personal proper	Ty \$	MATS and Mark				
new business expansion o	f an exist	ing business	s defined by Section	11 196.072	(15) or (16), Fl	orida Sta	atutes, as a		
VI Last year for which exemption may be applied	TT	11	Literate						
	<u> </u>	<u></u>							
Application to be filed not later than March	1 _			,					
		Date			Signature, Pr	operty A	ppraiser	<del></del>	
		,							
		•			\$1+L				
			E OF FLORIDA						
		I, SHA	ARON R. BOO	CK, Cle	rk & Comp	門門	- CENTRY		
		this to	be a true ar	nd corre	ect cobject	Dug d	31191195		
•		filad in	no esitto un		E, ME	$\mathbb{N}[\mathcal{L}_{k}]$	LUIU		