

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

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<b>Meeting Date:</b>	May 19, 2015	<input type="checkbox"/> Consent	<input type="checkbox"/> Regular
		<input type="checkbox"/> Ordinance	<input checked="" type="checkbox"/> Public Hearing

**Department:** Department of Economic Sustainability

**Submitted For:** Administration

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**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. The 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

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<b>Recommended By:</b>		5-10-15	
	Department Director	Date	
<b>Approved By:</b>		5-11-15	
	Assistant County Administrator	Date	

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2015	2016	2017	2018	2019
Capital Expenditures					
Operating Costs					
External Revenues	\$178,558	\$183,915	\$189,432	\$195,115	\$200,969
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT	\$178,558	\$183,915	\$189,432	\$195,115	\$200,969


# ADDITIONAL FTE POSITIONS (Cumulative)					
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Is Item Included In Current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_  
Budget Account No.:

Fund \_\_\_\_\_ Dept \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_ Program Code/Period \_\_\_\_\_

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

The source of funds is in the form of an ad valorem tax exemption for a seven (7) year period. The fiscal calculation is based on a valuation assessment of \$37,343,414. Using the current millage rate, the PBC tax revenue for 2015 is estimated at \$178,558. A 3% increase was assumed per year thereafter.

C. Departmental Fiscal Review:   
Shairette Major, Fiscal Manager I

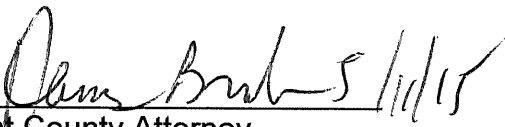
III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

  
OFMB   
4/30 4/30

  
Contract Development and Control  
5-6-15 

B. Legal Sufficiency:

  
Assistant County Attorney

C. Other Department Review:

\_\_\_\_\_  
Department Director

ORDINANCE NO. 2015-\_\_\_\_\_

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.

**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; and

**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:**

**SECTION 1. Title**

This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance – **Florida South Division, LLC**."

**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.

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1 **SECTION 7. Inclusion in the Code of Laws and Ordinances**

2 The provisions of this Ordinance shall become and be made a part of the Code of Laws and  
3 Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be  
4 renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to  
5 "section", "article", or any other appropriate word.

6 **SECTION 8. Severability**

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

10 **SECTION 9. Repeal of Laws in Conflict**

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

13 **SECTION 10. Effective Date**

14 The provisions of this Ordinance shall become effective upon filing with the Secretary of State.  
15

16 **APPROVED AND ADOPTED** by the Board of County Commissioners of Palm Beach County,  
17 Florida, on the \_\_\_\_\_ day of \_\_\_\_\_, 2015.  
18

19 ATTEST:  
20 CLERK & COMPTROLLER  
21 SHARON R. BOCK  
22  
23

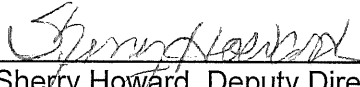
PALM BEACH COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY COMMISSIONERS

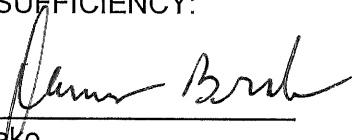
24 By: \_\_\_\_\_  
25 Deputy Clerk  
26  
27

By: \_\_\_\_\_  
Shelley Vana, Mayor

28 APPROVED AS TO TERMS  
29 AND CONDITIONS:  
30  
31

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

32 By:   
33 Sherry Howard, Deputy Director  
34 Dept. of Economic Sustainability  
35  
36

By:   
James Brako  
Assistant County Attorney

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

# ANNUAL EXEMPTION RENEWAL APPLICATION

DR-418  
R. 12/99

To be filed with the Board of County Commissioners, the governing boards of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.

1. Business Name and Mailing Address: \_\_\_\_\_
2. Please give name and telephone number of Owner or Person in charge of this Business.  
Name \_\_\_\_\_ Telephone Number \_\_\_\_\_
3. Exact Location (Legal Description and Street Address) of Property for which this return is filed: \_\_\_\_\_
4. Date you began, or will begin, business at this facility: \_\_\_\_\_
5. a. Description of the improvements to real property for which this exemption is requested:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
b. Date of commencement of construction of improvements: \_\_\_\_\_
6. a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be purchased:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

[illegible]

- b. Average Value of inventory on hand: \_\_\_\_\_
- c. Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.
7. Do you desire exemption as a "New Business" ☐ or as an "Expansion of an Existing Business" ☐
8. Describe Type or Nature of Your Business: \_\_\_\_\_
9. Trade Level (Check as many as apply)
- |                                 |                                    |  |                                       |                                  |                                 |                                |
|---------------------------------|------------------------------------|--|---------------------------------------|----------------------------------|---------------------------------|--------------------------------|
| Retail <input type="checkbox"/> | Wholesale <input type="checkbox"/> | Manufacturing <input type="checkbox"/> | Professional <input type="checkbox"/> | Service <input type="checkbox"/> | Office <input type="checkbox"/> | Other <input type="checkbox"/> |
|---------------------------------|------------------------------------|--|---------------------------------------|----------------------------------|---------------------------------|--------------------------------|
10. a. Number of full-time employees to be employed in Florida: \_\_\_\_\_
- b. If an expansion of an existing business:
- (1) Net Increase in employment: \_\_\_\_\_
- (2) Increase in productive output resulting from this expansion: \_\_\_\_\_ or \_\_\_\_\_ %
11. Sales factor for the facility requesting exemption:
- Total sales in Florida from this facility-one (1) location only: \_\_\_\_\_
- Total sales everywhere from this facility-one (1) location only: \_\_\_\_\_ divided by \_\_\_\_\_ = \_\_\_\_\_ %
12. For office space owned and used by a corporation newly domiciled in Florida:
- a. Date of incorporation in Florida: \_\_\_\_\_
- b. Number of full-time employees at this location: \_\_\_\_\_

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. 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 declaration is based on all information of which he has any knowledge.)

DATE: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
 SIGNED: \_\_\_\_\_ (Preparer)  
 \_\_\_\_\_ (Taxpayer)  
 TITLE: \_\_\_\_\_ (Preparer's Address)  
 \_\_\_\_\_ (Preparer's Telephone Number)

**Property Appraiser's Use Only**

**Property Appraiser's Use Only**

- I. 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 and the property for which the exemption is requested would otherwise have been subject to taxation: \_\_\_\_\_
- IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted:  
Improvements to real property \_\_\_\_\_ Personal Property \_\_\_\_\_
- V. I have determined that the property listed above meets the definition, as defined by Section 195.012(15) or (16), Florida Statutes, as a New Business ☐, an "Expansion of an Existing Business" ☐, or Neither ☐.
- VI. Last year for which exemption may be applied \_\_\_\_\_

DATE: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
Application to be filed not later than March 4, 2014 (Property Appraiser)

Application to be filed not later than March 1

## EXHIBIT A

# 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, 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.

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

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

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

(6) With respect to a new business as defined by s. 196.012(15)(c), 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 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.

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 trust, 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.

# 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 5.1. 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 <sup>st</sup> (covers employee payroll for Jan. 1 <sup>st</sup> through to Dec. 31 <sup>st</sup> 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 <sup>st</sup> payroll roster with executive positions. e) Average annual salary of employees as of January 1 <sup>st</sup> payroll roster without executive positions.
11. TOTAL SALES Sales factor for the facility requesting exemption: Total sales in Palm Beach County ending December 31 <sup>st</sup> 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



NOTARIZATION OF ANNUAL REPORT

## II. NOTARY

SIGNATURE (Property Appraiser)

EXHIBIT **A** - ANNUAL REPORT (continued)**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.

[illegible]

EXHIBIT **A** - ANNUAL REPORT (continued)**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.**

[illegible]

EXHIBIT

A

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 1<sup>st</sup>.

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									
2									
3									
4									
5									
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7									
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9									
10									
<b>INSTRUCTIONS:</b> 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

A

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 1<sup>st</sup>.

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									
2									
3									
4									
5									
6									
7									
8									
9									
10									
<b>INSTRUCTIONS:</b> 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 for the current fiscal year from ad valorem sources: \$666,858,127                      \$139,466,302,899    x                      0.0047815    (2014 millage)			
II. Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section: \$0    \$0    x                      0.0047815    (2014 millage)			
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 and the property for which the exemption is requested would otherwise have been subject to taxation: \$178,558                                      \$37,343,414    x                      0.0047815    (2014 millage)			
IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted: <div>Improvements to Real Property:                      \$37,343,414 Personal Property:    +                      \$0 TOTAL    \$37,343,414</div>			
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 <div><input checked="" type="checkbox"/> New Business                      <input type="checkbox"/> Expansion of an Existing Business                      <input type="checkbox"/> Neither</div>			
VI. Last year for which exemption may be applied:                      2024			
DATE	5/24/2018	SIGNATURE	<div>Gary R. Nikolls</div> <div>Gary R. Nikolls, Palm Beach County Property Appraiser</div>

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.

An applicant applying for an exemption on Tangible Personal Property must fill out and submit the **Florida Department of Revenue form DR-405 (Tangible Personal Property Tax Return)**. Refer to Item 12 below.

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

<b>1. BUSINESS NAME AND MAILING ADDRESS</b> Business applicant legal name: <b>Florida South Division, LLC, 1171 N State Rd. 7, Royal Palm Beach, FL 33411</b>	
Business street address in Palm Beach County: <b>1171 N State Rd. 7</b>	
Business mailing address: <b>Same</b>	
Telephone: : <b>561-640-8000</b>	Fax: <b>561-471-0761</b>
<b>PROPERTY OWNER</b>	
2. Full legal name of owner of this business: <b>Florida South Division, LLC</b>	Title: <b>Chris Hewitt, Vice President</b>
Telephone: <b>561-640-8000</b>	Fax: <b>561-471-0761</b>
E-mail address: <b>chris.hewitt@aldi.us</b>	
<b>PERSON IN CHARGE OF THIS BUSINESS / CONTACT</b>	
3. Name of employee to contact regarding this application: <b>Brian McGee</b>	Title: <b>National Warehouse Coordinator</b>
Telephone: <b>724-352-9393 Ext. 122</b>	Fax: <b>724-352-9337</b>
E-mail address: <b>brian.mcgee@aldi.us</b>	
<b>EXACT LOCATION</b>	
4. Legal description of property for which this application is filed: <b>See Attached</b>	
Property control numbers: <b>72-41-43-25-23-001-0000</b>	
Street address of this property: <b>1171 N State Rd 7</b>	
<b>COMMENCE OPERATIONS</b>	
5. Date you began, or will begin, business activities at this facility: <b>1-19-2015</b>	
<b>NEW OR EXPANSION BUSINESS:</b>	<b>REAL AND/OR TANGIBLE PERSONAL PROPERTY</b>
6. Do you desire exemption as: <input checked="" type="checkbox"/> New Business <input type="checkbox"/> Expansion of an Existing Business	7. Do you desire exemption for: <input checked="" type="checkbox"/> Real Property <input type="checkbox"/> Tangible Personal Property
<b>TYPE OF BUSINESS</b>	
8. Describe the type or nature of your business: <b>Grocery Distribution facility and regional headquarters</b>	
<b>TRADE LEVEL</b>	
9. Check as many as apply below. Identify industry cluster (if applicable): <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input checked="" type="checkbox"/> Office <input checked="" type="checkbox"/> Other (specify) <b>Grocery Distribution</b>	
<b>LENGTH OF EXEMPTION</b>	
10. Total number of years that applicant requests exemption: <b>7 years</b> (length of exemption approved is at sole discretion of County Commission and commences on effective date of ordinance granting exemption)	

## REAL PROPERTY

11. 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 DR-418 "Tangible Personal Property".

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**

## NEW JOBS

14. The applicant must enclose current payroll roster as of January 1<sup>st</sup> 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 1<sup>st</sup>: [ **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 [     ]
Year [     ]	Jobs [     ]	Year [     ]	Jobs [     ]

## New Jobs - new or expanding business.

Total number of jobs to be created and to be maintained:

[ <b>51</b> ]	Full-time
[ <b>55</b> ]	Equivalent (1,820 hours)
[ <b>0</b> ]	Seasonal
[ <b>106</b> ]	TOTAL NEW JOBS ♦♦

## Total Jobs - new or expanding business.

[ <b>0</b> ]	CURRENT JOBS ♦
[ <b>106</b> ]	NEW JOBS ♦♦
[ <b>106</b> ]	TOTAL PAYROLL

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:
- |                      |                             |
|----------------------|-----------------------------|
| [ \$ <b>0</b> ]      | current full-time employees |
| [ \$ <b>94,900</b> ] | new full-time jobs          |
| [ \$ <b>28,050</b> ] | new equivalent jobs 1,820)  |
| [ \$ <b>0</b> ]      | new seasonal jobs           |

## CURRENT SALES

16. Current sales factor for the facility requesting exemption:

Total sales inside Florida	[ \$ <b>240,000,000</b> ]	( <b>100</b> % )
Total sales outside Florida	[ \$ <b>0</b> ]	( <b>0</b> % )
TOTAL	[ \$ <b>240,000,000</b> ]	( <b>100.00</b> % )

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 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 new products based on the market trends and the local area in which the distribution facility is located**

## 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**

## INCENTIVE

18. Relocation or expansion would occur without the exemption: Yes [     ] No [ **x** ]

## PERMITS

19. Identify the number and type of environmental permits required as a result of this project; e.g., air, soil and water pollution, water and sewer provision, dredge and fill, RCRA industrial wastewater treatment.

1. **South Florida Water Management District**      **Environmental Resource Permit**



2. South Florida Water Management District	Environmental Resource Permit, SR 7 work
3. South Florida Water Management District	Water Use-Irrigation
4. South Florida Water Management District	Water Use-Dewatering
5. South Florida Water Management District	Environmental Resource Permit, Operable Overflow Structure
6. Palm Beach County Water Utilities Dept.	Water and Sewer Approval
7. Palm Beach County Health Dept.	Drinking Water Permit
8. Palm Beach County Health Dept.	Waste Water Permit
9. ACOE	Dredge and Fill Permit
10. NPDES	NOI and NOT Permits
11. PBCHD, PBCDERM, SFWMD	Well Abandonment, offsite

IMPACT FEES

20. Total amount of impact fees for the new or expanding business project: **\$ 881,642**  
(attach copies of impact fee schedule and payments)

ENVIRONMENTAL VIOLATIONS

21. Local expanding business is in violation of a federal, state, or local law or regulation governing environmental matters:  
Yes ☐ No ☒  
If answer is Yes, explain:

COST AND DEMAND FOR SERVICES

22. Identify sources of existing services and which existing services will need to be increased. Include costs for existing or increased services (provide attachments if necessary): **Tapped into existing Sewer, water and electric. All utilities indicated they had the capacity for our needs. We will have little to no effect on Fire services or police services as we are not open to the public. We added a left turn lane and right turn lane off of SR 7 to account for our addition to road usage.**

SOURCE OF SUPPLIES

23. Identify in specific terms the source, type and volume of supplies (provide attachments if necessary): **Grocery items which will be delivered from our suppliers and shipped to our stores.**  
**Facility will average 100 truck deliveries a day.**

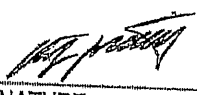
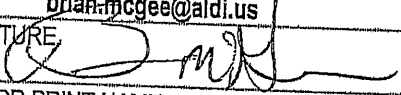
ENTERPRISE ZONE OR BROWNFIELD AREA

24. Business is / will be located in an enterprise zone or designated brownfield area: Yes ☐ No ☒  
If yes, attach the following: (1) map identifying property inside zone or area; and  
(2) written confirmation from municipality that business project site is inside zone or in a brownfield area.  
Map is enclosed: Yes ☐ No ☐  
Written confirmation is enclosed: Yes ☐ No ☐  
Enterprise Zone name is: **NA**

COMMUNITY REDEVELOPMENT AGENCY

24. Business is / will be located in a CRA area: Yes ☐ No ☒  
If yes, attach a map to confirm property is inside CRA area.  
Map is enclosed: Yes ☐ No ☐  
CRA name is: **NA**

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners or the Property Appraiser may request in regard to the exemption requested herein. 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, including any attached statements, schedules, etc. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

TAXPAYER -- Owner Name and Title Florida South Division, LLC, 1171 N State Rd. 7 Royal Palm Beach, FL 33411	PREPARER / AUTHORIZED AGENT -- Name and Address Brian McGee, National Warehouse Coordinator, Aldi Inc. 6000 North Noah Dr. Saxonburg, PA 16056 Telephone 724-352-9393 Ext 122 Fax 724-352-9337 E-mail <a href="mailto:brian.mcgee@aldi.us">brian.mcgee@aldi.us</a>
 SIGNATURE	 SIGNATURE
TYPE OR PRINT NAME Chris Hewitt	TYPE OR PRINT NAME Brian McGee

DATE	DATE

**ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION**

Business Name:

**PROPERTY APPRAISER'S USE ONLY**

I.	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  <input type="checkbox"/> New Business <input type="checkbox"/> Expansion of an Existing Business <input type="checkbox"/> Neither
VI.	Last year for which exemption may be applied: _____
DATE	SIGNATURE (Property Appraiser)

**APPLICATION TO BE FILED NOT LATER THAN MARCH 1<sup>st</sup>**

**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.**

[illegible]

## 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 colocated 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 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 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.

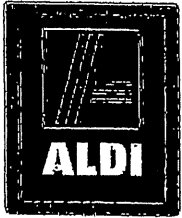
2. When citrus fruit is delivered by a cooperative for a grower-member, by a grower member to a cooperative, or by a grower-participant to a Florida processor, the sales factor for the growers for such citrus fruit delivered to such processor shall be the same as the sales factor for the most recent 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,

A handwritten signature in black ink, appearing to read "Chris Hewitt", with a stylized flourish at the end.

Chris Hewitt  
Florida South Division LLC

CH/kh

**From:** Dana I. Gillette  
**To:** McGee, Brian; aah@hangley.com  
**Cc:** Jim Sullivan  
**Subject:** RE: Royal Palm Beach [IWOV-HASP1.FID78324]  
**Date:** Tuesday, June 24, 2014 2:13:10 PM

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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]



Title	Hire Dt	Salary	
OFC	04/29/2013	\$ 37,000	New hire specifcally for Royal Palm Beach
OFC	04/03/2014	\$ 37,000	New hire specifcally for Royal Palm Beach
CNSTRCT	02/04/2014	\$ 85,000	New hire specifcally for Royal Palm Beach
MAINT	11/17/2014	\$ 53,000	New hire specifcally for Royal Palm Beach
WHSESV	06/04/2001	\$ 90,000	Transfer to the New Royal Beach Facility
DI RE	6/26/2006	\$ 200,000	Transfer to the New Royal Beach Facility
DI VP	6/10/1996	\$ 200,000	Transfer to the New Royal Beach Facility
DI RE	7/7/2003	\$ 200,000	Transfer to the New Royal Beach Facility
DI OPS	6/11/2007	\$ 200,000	Transfer to the New Royal Beach Facility
DI ADMIN	2/5/1996	\$ 200,000	Transfer to the New Royal Beach Facility
DI OPS	1/11/2010	\$ 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	\$ 200,000	Transfer to the New Royal Beach Facility
DI WHS	1/14/2008	\$ 200,000	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

# ALDI INC.

NO. 948661

FORM NO. REGULAR NO. 4

V. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
7/18/2013	BLDGPERMITFEEMIAMI	469 SXB	289,075.21 +	289,075.21
Palm Beach County Impact Fees				

**RECEIPT - FAIR SHARE CONTRIBUTION**      **ORDINANCE 79-7**      **5005**

Building Permit No. PH-13-0888      Plan Control No. CPH 948661      Date 7/22/13      Construction Description New Commercial

Received of Aldi, Inc

1171 N St Rd 7

In the amount of Two hundred eighty nine thousand 289,075.21

seventy five dollars

for fair share contribution to road improvements for zone 13-G

PALM BEACH COUNTY Signed: [Signature]

33% OF ABOVE FEES FOR ADMINISTRATIVE COSTS AND ARE NOT REFUNDABLE

VILLAGE OF ROYAL PALM BEACH  
 \*\*\* CUSTOMER RECEIPT \*\*\*  
 Oper: STEPH      Type: DC      Drawer: 1  
 Date: 7/22/13 00      Receipt no: 5005

Year	Number	Amount
2013	888	
1171 N ST RD 7		
ROYAL PALM BEACH, FL 33411		
RD      BUILDING DEPT PAYMENTS		
		\$289075.21

Tender detail  
 CK CHECK      948661      \$289075.21  
 Total tendered      \$289075.21  
 Total payment      \$289075.21

J.-Nr. 469-00387

Check-Nr. 948661

Trans date: 7/22/13      Time: 10:22:54

ALDI INC.

NO. 948662

FORM NO. REGULAR NO. 4				
V. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
7/18/2013	BLDGPERMITFEEMIAMI	469 SXB	205,991.90 +	205,991.90
Unleash Impact Fees				

RECEIPT — FAIR SHARE CONTRIBUTION      ORDINANCE 392      N° 3101

P# 13-0888      CK# 948662      7/22/13      New Commercial

Building Permit No.      Plan Control No.      Date      Construction Description

Received of Aldi, Inc.

1171 N St Rd 7

the amount of One hundred five thousand nine hundred \$ 205,991.90

for fair share contribution to road improvements for zone 13-G      INDEX CODE 1-1-1-1-1-1

VILLAGE OF ROYAL PALM BEACH      Signed: S. Spangston      SUB-OBJECT CODE 1-1-1-1-1-1

3% OF ABOVE FEE IS FOR ADMINISTRATIVE COSTS AND NOT REFUNDABLE

VILLAGE OF ROYAL PALM BEACH  
\*\*\* CUSTOMER RECEIPT \*\*\*  
Operator: STEPH      Type: DC      Drawn: 1  
Date: 7/22/13-00      Receipt no: 3101

Year      Number      Amount  
2013      888  
1171 N ST RD 7  
ROYAL PALM BEACH, FL 33411  
RD      BUILDING DEPT PAYMENTS  
\$205991.90

Tender detail  
CK CHECK      948662      \$205991.90  
Total tendered      \$205991.90  
Total payment      \$205991.90

Trans date: 7/22/13      Time: 10:28:02

I.-Nr. 469-00387

Check-Nr. 948662

# ALDI INC.

NO. 948663

FORM NO. REGULAR NO. 4

NO. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
7/18/2013	BLDGPERMITTEEMIAM	469 SXB	25,006.08 +	25,006.08

*Engineering: Landscape/Irrigation*

VILLAGE OF ROYAL PALM BEACH  
 \*\*\* CUSTOMER RECEIPT \*\*\*  
 Oper: STEPH Type: OC Drawer: 1  
 Date: 7/22/13 00 Receipt no: 8972

Year Number Amount  
 2013 888 - *Engineering: Landscape & Irrigation*  
 1171 N ST RD 7  
 ROYAL PALM BEACH, FL 33411  
 BD BUILDING DEPT PAYMENTS \$25006.08

Tender detail  
 CK CHECK 948663 \$25006.08  
 Total tendered \$25006.08  
 Total payment \$25006.08

Trans date: 7/22/13 Time: 10:14:38

VILLAGE OF ROYAL PALM BEACH  
 \*\*\* CUSTOMER RECEIPT \*\*\*  
 Oper: STEPH Type: OC Drawer: 1  
 Date: 7/22/13 00 Receipt no: 8973

Year Number Amount  
 2013 888 *Permit/Scanning & State Fees*  
 1171 N ST RD 7  
 ROYAL PALM BEACH, FL 33411  
 BD BUILDING DEPT PAYMENTS \$132143.30

Tender detail  
 CK CHECK 914808 \$117370.62  
 CK CHECK 948664 \$14772.68  
 Total tendered \$132143.30  
 Total payment \$132143.30

Trans date: 7/22/13 Time: 10:17:24

Check-Nr: 948663

-Nr: 469-00387

ALDI INC.

NO. 914808

FORM NO. REGULAR NO. 4				
DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
5/28/2013	BUILDINGPERMITROYA	469 SXB	117,370.62 +	117,370.62

RECEIVED  
JUN 10 2013  
AM King Construction

-Nr. 469-00387

Check-Nr. 914808

# ALDI INC.

FORM NO. REGULAR NO. 4

NO. 948664

INV. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
1/18/2013	BLDGPERMITFEEMIAM	469 SXB	14,772.68 +	14,772.68

.-Nr. 469-00387

Check-Nr. 948664

ALDI INC.

US Bank

NO. 106956

DATE 8/13/2014

55-503  
722

Amount One hundred thirty thousand two hundred twenty five and 05/100\*\*\*\*\*

AMOUNT OF CHECK  
\*\*\*\*\*130,225.05To The  
Order OfPALM BEACH CO FLORIDA WATER UTILITI  
8100 FOREST HILL BOULEVARD  
WEST PALM BEACH, FL 33416

AUTHORIZED SIGNATURE

⑈00106956⑈ ⑈042205038⑈ ⑈30120189464⑈

ALDI INC.

FORM NO. REGULAR NO. 4.

NO. 106956

INV. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
7/30/2014	59466	469 SXB	90,700.00 +	
7/30/2014	59467	469 SXB	39,525.05 +	130,225.05 +

Supp.-Nr. 469-00533

Check-Nr. 106956

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

Contact Person:

Subdivision: ALDI PARK/AND DISTRIBUTION CENTER///

Quote #: 59659

Quote Date: 08/12/2014

Date Entered: 08/12/2014

Phone #:

Agreement#/Service Type/Rate Table:

Lot/Bl/Bldg/Bay	Description	Portable Water	Waste Water	Reclaimed Water	Total
	INSTALLATION FEE				
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
			Installation Fee Total:		\$1,580.00
			Franchise 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
			Connection 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
			Guaranteed Revenue Fee Total:		\$13,570.05
			Franchise Fee:		\$0.00
			Invoice Total:		\$39,525.05

Lot/Bl/Bldg/Bay	Lot Owner	Lot Address	Meter Size	Meter Type	# Units	Service Type
0/000/REFIGERATION/	FLORIDA SOUTH DIVISION LLC	1171 N STATE RD 7	2	NON-RESIDENTIAL	1	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



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

Contact Person:

Subdivision: ALDI PARKVAND DISTRIBUTION CENTER//

Quote #: 59660

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
0/000/PUMP/FIRE	FIRELINE FEE				
	FIRELINE CONNECTION FEE	\$90,700.00	\$0.00	\$0.00	\$90,700.00
	FRANCHISE FEE	\$0.00	\$0.00	\$0.00	\$0.00
				Fireline Fee Total:	\$90,700.00
				Franchise Fee:	\$0.00
				Invoice Total:	\$90,700.00

Lot/Bl/Bldg/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	5/8 x 10	FIRE LINE	1	FIRE LINE

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Entered By: BMUJAHID

ALDI INC.

US Bank

NO. 112474

DATE 8/27/2014

98-503  
422

Amount Ninety nine thousand one hundred ninety nine and 60/100

AMOUNT OF CHECK  
\*\*\*\*\*99,199.60\*To the  
Order ofPALM BEACH CO FLORIDA WATER UTILITI  
8100 FOREST HILL BOULEVARD  
WEST PALM BEACH, FL 33416

AUTHORIZED SIGNATURE

⑈00112474⑈ ⑆042205038⑆130120189664⑈

ALDI INC.

FORM NO. REGULAR NO. 4

NO. 112474

INV. DATE	INVOICE NUMBER	REFERENCE	AMOUNT	BALANCE
8/12/2014	59658	469 SXB	99,199.60 +	99,199.60

Supp.-Nr. 469-00533

Check-Nr. 112474

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

Contact Person:

Subdivision: ALDI PARK/AND DISTRIBUTION CENTER///

Quote #: 59658

Quote Date: 08/12/2014

Date Entered: 08/12/2014

Phone #:

Agreement#/ServiceType/RateTable:

Lot/Bldg/Bay	Description	Portable Water	Waste Water	Reclaimed Water	Total	
0/000/MAIN/	INSTALLATION FEE					
	METER DROP FEE	\$1,580.00	\$0.00	\$0.00	\$1,580.00	
	FRANCHISE FEE	\$0.00	\$0.00	\$0.00	\$0.00	
	Installation Fee Total:				\$1,580.00	
0/000/MAIN/	CONNECTION FEE					
	CONNECTION FEE	\$24,375.00	\$40,625.00	\$0.00	\$65,000.00	
	FRANCHISE FEE	\$0.00	\$0.00	\$0.00	\$0.00	
	Connection Fee Total:				\$65,000.00	
0/000/MAIN/	GUARANTEED REVENUE FEE					
	GUARANTEED REVENUE	\$13,570.06	\$19,049.55	\$0.00	\$32,619.60	
	FRANCHISE FEE	\$0.00	\$0.00	\$0.00	\$0.00	
	Guaranteed Revenue Fee Total:				\$32,619.60	
	Franchise Fee:				\$0.00	
	Invoice Total:				\$99,199.60	
Lot/Bldg/Bay	Lot Owner	Lot Address	Meter Size	Meter Type	# Units	Service Type
0/000/MAIN/	FLORIDA SOUTH DIVISION LLC	1171 N STATE RD 7	2	NON-RESIDENTIAL	1	Combined

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Entered By: BMUJAHID

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 than March 1 of the year the exemption is desired to take effect.

[illegible]

**Application to be filed not later than March 1**

Date \_\_\_\_\_

Signature, Property Appraiser

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, SHARON R. BOCK, Clerk & Comptroller certify  
this to be a true and correct copy of the original  
filed in my office on APR 21 2015  
dated at West Palm Beach, Florida 4-22-15  
By: [Signature] PAUL COUNTY CLERK  
Deputy Clerk

