



# Polk County

## Legislation Details (With Text)

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**File #:** 22-653  
**Type:** Consent Agenda **Status:** Passed  
**File created:** 9/2/2022 **In control:** Board of County Commissioners  
**On agenda:** 9/20/2022 **Final action:** 9/20/2022  
**Title:** SET HEARING to consider adoption of an ordinance reauthorizing the Polk County Economic Development Ad Valorem Tax Exemption program and a Resolution adopting guidelines to be used in considering exemption applications. (Suggested hearing date is October 4, 2022 at 9:00 a.m.)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
9/20/2022	1	Board of County Commissioners	approved	Pass

### **SUBJECT**

SET HEARING to consider adoption of an ordinance reauthorizing the Polk County Economic Development Ad Valorem Tax Exemption program and a Resolution adopting guidelines to be used in considering exemption applications. (Suggested hearing date is October 4, 2022 at 9:00 a.m.)

### **DESCRIPTION**

Florida's Constitution and Statutes authorize counties to grant ad valorem tax exemptions to qualifying new and expanding businesses under certain circumstances if such exemption program is first approved by voters. The County's current Economic Development Ad Valorem Tax Exemption ordinance (Ord. 13-017, as amended) expires on November 5, 2022. On November 3, 2020, Polk County electors approved a referendum authorizing renewal of the Polk County Economic Development Ad Valorem Tax Exemption program, in accordance with Section 196.1995, Florida Statutes.

To re-implement the exemption program, the Board must adopt a master ordinance setting out the procedures to be followed in considering and granting such exemptions. A public hearing is required to consider adoption of an ordinance. The proposed ordinance provides for the Board's adoption, by Resolution, of guidelines to be applied in considering exemption applications.

### **RECOMMENDATION**

Set a public hearing on October 4, 2022 at 9:00 a.m. for purposes of considering adoption of a new Polk County Economic Development Ad Valorem Tax Exemption Ordinance and adoption of a Resolution providing guidelines to be used in considering exemption applications.

### **FISCAL IMPACT**

No fiscal impact will be realized by setting the hearing.

**CONTACT INFORMATION**

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