

FIRST AMENDMENT TO
AD VALOREM TAX EXEMPTION PERFORMANCE AGREEMENT
BETWEEN POLK COUNTY AND PUBLIX SUPER MARKETS, INC.
(PROJECT HARVEST – WAREHOUSE)

THIS FIRST AMENDMENT (“Amendment”) is hereby entered into effective as of the date last executed (the “Effective Date”) by and between Polk County, a political subdivision of the State of Florida (the “County”), and Publix Super Markets, Inc., a Florida corporation (“Publix”).

WHEREAS, the County and Publix entered into that certain Ad Valorem Tax Exemption Performance Agreement dated August 22, 2023 (the “Agreement”) in connection with the Publix Project Harvest Warehouse Economic Development Ad Valorem Tax Exemption Ordinance approved by the County on the same date (Ord. No. 2023-053, referred to hereinafter as the “Ordinance”); and

WHEREAS, the Exemption Period was initially defined in the Ordinance as eight (8) tax years commencing with Tax Year 2027 through Tax Year 2034; and

WHEREAS, Publix has requested, and the County has agreed, to amend the dates of the Exemption Period; and

WHEREAS, due to the length of time that has passed since the County’s initial approval of the Ordinance and the Performance Agreement in 2023 and the increase to the reported average annual wage for Polk County since that time, Publix has agreed to increase the average annual wage required to be paid under the Agreement to match the 2026 average annual wage for Polk County; and

WHEREAS, the Exemption Period has been amended by the County on even date herewith via adoption of a resolution in accordance with Polk County Ordinance 2022-069 and Resolution 2022-128, and the parties desire to similarly amend the Agreement to accurately reflect the eight-year period in which the exemption should apply and to increase the average annual wage required to qualify for the exemption each year of the Exemption Period.

NOW THEREFORE, the County and Publix hereby agree as follows:

1. The recitals stated above are true and correct and fully incorporated herein.
2. Section 2.b. of the Agreement is hereby amended and restated in its entirety with the following:
 - b. create, by the end of the third (3rd) year of the Exemption Period, at least ten (10) new full-time jobs in Polk County, paying an average annual wage equal to or in excess of \$63,978, which is 115% of the 2026 reported average annual wage for Polk County; and

3. Section 3.c. of the Agreement is hereby amended to replace the definition of "Exemption Period" as follows: "eight (8) tax years commencing with Tax Year 2028 through Tax Year 2035."

4. The Agreement, as amended by this First Amendment, continues in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment as of the Effective Date.

ATTEST:
STACY M. BUTTERFIELD
CLERK

COUNTY:
POLK COUNTY, FLORIDA

By: _____
DEPUTY CLERK

By: _____
Martha Santiago, Ed. D., Chair
Board of County Commissioners

Date signed by Chairman: _____

WITNESSES:

PUBLIX SUPER MARKETS, INC., a
Florida corporation

By: Mark Levine
Mark Levine
Print Name

By: Chris Mesa

By: Derek Bryan
Derek Bryan
Print Name

Print Name: Chris Mesa

Title: VP + Controller

Date: 4/20/26

Reviewed as to form and legal sufficiency:

Sandra B. Houff 4/22/26
County Attorney's Office Date