

RESOLUTION NO. 2026-__

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, AMENDING THE EXEMPTION PERIOD OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION FOR PUBLIX SUPER MARKETS, INC. (PROJECT HARVEST); PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1. This Resolution is adopted pursuant to the Polk County Master Economic Development Ad Valorem Tax Exemption Ordinance (Ordinance 2022-069), Resolution No. 2022-128, Article VII, Section 3, Florida Constitution, Section 196.1995, Florida Statutes, the Polk County Home Rule Charter, and other applicable provisions of law.

SECTION 2. The Polk County Board of County Commissioners (the "Board") previously adopted on August 22, 2023, Ordinance No. 2023-053, the Economic Development Ad Valorem Tax Exemption for Publix Super Markets, Inc. (the "Publix HARVEST Exemption") related to the company's warehouse expansion.

SECTION 3. Under the Publix HARVEST Exemption, qualifying real property improvements and tangible personal property owned or operated by Publix will receive an exemption from certain ad valorem taxation for a specified Exemption Period.

SECTION 4. The Exemption Period, as initially defined, was to commence in Tax Year 2027 and run through Tax Year 2034; however, due to various construction delays, Publix has requested to amend the dates of the Exemption Period to commence in Tax Year 2028 and run through Tax Year 2035.

SECTION 5. Pursuant to its authority under Ordinance 2022-069 and Resolution No. 2022-128, the Board hereby amends the Exemption Period for the Publix HARVEST Exemption, to commence in Tax Year 2028 and run through Tax Year 2035. Accordingly, all provisions of Ordinance No. 2023-053, except as specifically amended by this Resolution, shall remain valid and in full force and effect through December 31, 2035, unless otherwise sooner terminated by the Board.

SECTION 6. Due to the length of time that has passed since the County's initial approval of the Publix HARVEST Exemption 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 its related Economic Development Ad

Valorem Tax Exemption Performance Agreement with the County to \$63,978, which is 115% of the 2026 reported average annual wage for Polk County. Said increase is reflected in that certain First Amendment to Performance Agreement between the County and the Company executed on even date herewith.

SECTION 7. Effective Date. This Resolution shall be deemed effective as of May 5, 2026.

Passed and duly adopted at a regular meeting of the Board of County Commissioners of Polk County, Florida on the 5th day of May, 2026.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

By: _____
Martha Santiago, Ed. D., Chair

ATTEST:

Stacy M. Butterfield, CPA, Clerk

By: _____
Deputy Clerk