

## 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 RISE); 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 February 6, 2024, Ordinance No. 2024-009, the Economic Development Ad Valorem Tax Exemption for Publix Super Markets, Inc. (the "Publix RISE Exemption") related to the company's bakery expansion.

SECTION 3. Under the Publix RISE 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 2026 and run through Tax Year 2031; however, due to various construction delays, Publix has requested to amend the dates of the Exemption Period to commence in Tax Year 2027 and run through Tax Year 2032.

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 RISE Exemption, to commence in Tax Year 2027 and run through Tax Year 2032. Accordingly, all provisions of Ordinance No. 2024-009 shall remain valid and in full force and effect through December 31, 2032, unless otherwise sooner terminated by the Board.

SECTION 6. 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 5<sup>th</sup> 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