

Ordinance No. 2025-_____

An ordinance amending Polk County Ordinance 22-018, the Economic Development Ad Valorem Tax Exemption for Publix Super Markets, Inc. (IT Headquarters); amending the definition of Exemption Period; amending the effective date of the Publix IT Headquarters Tax Exemption; amending the expiration date of the Ordinance; providing for severability; and providing an effective date.

Whereas, on March 15, 2022, the Board of County Commissioners (the “Board”) adopted Ordinance 22-018, the Economic Development Ad Valorem Tax Exemption for Publix Super Markets, Inc. (IT Headquarters) (the “Ordinance”) granting an ad valorem tax exemption to Publix Super Markets, Inc. (“Publix”) related to the expansion of its IT headquarters facility, pursuant to Ordinance 2013-017, the Polk County Economic Development Ad Valorem Tax Exemption Ordinance; and

Whereas, the Exemption Period is defined in the Ordinance as ten (10) tax years commencing with Tax Year 2025 through Tax Year 2034; and

Whereas, in order to align with another IT expansion project occurring at the same time in the same vicinity, Publix has requested, and the Board hereby agrees, to (1) amend the Ordinance to adjust the dates of the Exemption Period during which Publix is eligible to receive the Exemption, (2) amend the effective date of the Exemption, and (3) amend the expiration date of the Ordinance.

Now therefore, be it ordained by the Board of County Commissioners of Polk County, Florida, that:

1. The recitals above are true and correct and are fully incorporated herein. Capitalized terms not otherwise defined herein have the meaning ascribed in the Ordinance.
2. Article III, Section 2, of the Ordinance is hereby amended and restated in its entirety as follows: “The Publix Exemption shall be for a period of ten (10) tax years (the “Exemption Period”) commencing with Tax Year 2026 through Tax Year 2035.”
3. Article VI of the Ordinance is hereby amended and restated in its entirety as follows: “The exemption granted herein shall automatically expire on December 31, 2035 and shall no longer be in force or effect thereafter.”

4. The second sentence of Article VII of the Ordinance is hereby amended and restated in its entirety as follows: "The exemption granted herein shall take effect commencing with Tax Year 2026."
5. If any clause, section or provision of this ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of this ordinance shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.
6. A certified copy of this ordinance shall be filed in the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and the ordinance shall take effect as provided by law.

DULY ADOPTED in regular session, this 6th day of May 2025.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: _____

T.R. Wilson, Chair

ATTEST:

Clerk

(SEAL)