

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 RETRO); 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 July 2, 2024, Ordinance No. 2024-042, the Economic Development Ad Valorem Tax Exemption for Publix Super Markets, Inc. (the "Publix RETRO Exemption") related to the company's corporate headquarters expansion.

SECTION 3. Under the Publix RETRO 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 2032; 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 2033.

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 RETRO Exemption, to commence in Tax Year 2027 and run through Tax Year 2033. Accordingly, all provisions of Ordinance No. 2024-042 shall remain valid and in full force and effect through December 31, 2033, 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 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