

**SECOND AMENDMENT TO
AD VALOREM TAX EXEMPTION PERFORMANCE AGREEMENT
BETWEEN POLK COUNTY AND PUBLIX SUPER MARKETS, INC.**

(PROJECT HORIZON – IT OFFICE EXPANSION)

THIS SECOND 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 March 15, 2022 (the “Agreement”) in connection with the Publix IT Headquarters Economic Development Ad Valorem Tax Exemption Ordinance approved by the County on the same date (Ord. No. 22-018, referred to hereinafter as the “Ordinance”); and

WHEREAS, the Exemption Period was initially defined in the Ordinance as ten (10) tax years commencing with Tax Year 2025 through Tax Year 2034, and the Agreement initially provided that it was effective from March 15, 2022 through the last day of the Exemption Period; and

WHEREAS, on May 6, 2025, upon Publix’s request, the County adopted Ordinance 2025-029 and approved a First Amendment to the Performance Agreement to delay the start of the Exemption Period by one (1) year; and

WHEREAS, Publix has requested, and the County has agreed, to further amend the dates of the Exemption Period in both the Ordinance and the Agreement; 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 2022 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 and the Ordinance to better align with current wage rates; and

WHEREAS, the Ordinance has been amended of even date herewith, and the parties desire to similarly amend the Agreement to accurately reflect the ten-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 one hundred (100) 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: "ten (10) tax years commencing with Tax Year 2027 through Tax Year 2036."
 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 effective 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
 Print Name: Chris Mesa

By: Derek Bayan
Derek Bayan
 Print Name

Title: VP + Controller
 Date: 4/20/26

Reviewed as to form and legal sufficiency:
Sandra B. Ho 4/22/26
 County Attorney's Office Date