

ORDINANCE NO. 2019-048

AN ORDINANCE OF THE COUNTY OF SARASOTA, FLORIDA, CALLING FOR A SPECIAL REFERENDUM ELECTION RELATING TO ECONOMIC DEVELOPMENT AD VALOREM (PROPERTY) TAX EXEMPTIONS FOR CERTAIN NEW BUSINESSES AND CERTAIN EXPANSIONS TO EXISTING BUSINESSES; PROVIDING FOR FINDINGS; PROVIDING FOR AUTHORITY OF THIS ORDINANCE; PROVIDING FOR AUTHORIZATION TO GRANT ECONOMIC DEVELOPMENT AD VALOREM (PROPERTY) TAX EXEMPTIONS; CALLING FOR A SPECIAL REFERENDUM ELECTION; PROVIDING FOR POLLING PLACES; PROVIDING FOR ELECTION OFFICIALS; PROVIDING FOR HOURS OF ELECTION; PROVIDING FOR BALLOT QUESTION; PROVIDING FOR NOTICE OF ELECTION; PROVIDING FOR REFERENDUM RESULTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR FILING WITH THE SUPERVISOR OF ELECTIONS; PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA:

SECTION 1. FINDINGS. The Board of County Commissioners (Board) of Sarasota County, Florida, hereby makes the following findings:

- A. Pursuant to Section 3, Article VII of the Florida Constitution and Section 196.1995, Florida Statutes, the Board is authorized to call a referendum within its jurisdiction to determine whether the Board may grant economic development ad valorem tax

exemptions to qualifying new businesses and expansions of qualifying existing businesses.

- B. In recognition that it is a function of local government to promote economic development within its jurisdiction by providing financial incentives that will encourage new business to relocate to the jurisdiction and existing businesses to expand within that jurisdiction, thereby creating employment opportunities that will benefit the entire community, on November 6, 2019, the Board authorized the preparation of an ordinance calling for a special referendum election to determine whether the County may grant statutorily-authorized economic development ad valorem tax exemptions.
  
- C. The granting of ad valorem tax exemptions to qualifying businesses will provide Sarasota County with an additional economic development incentive which will enhance the desirability of Sarasota County as a location for new businesses and expansions to existing businesses.

**SECTION 2. AUTHORITY OF THIS ORDINANCE.** This Ordinance is enacted pursuant to the Sarasota County Charter, Sections 101.161 and 196.1995, Florida Statutes, and other applicable provisions of law.

**SECTION 3. AUTHORIZATION TO GRANT ECONOMIC DEVELOPMENT AD VALOREM (PROPERTY) TAX EXEMPTIONS.** Subject to referendum and pursuant to Section 3, Article VII of the Florida Constitution and Section 196.1995, Florida Statutes, the Board is authorized to grant economic development ad valorem (property) tax exemptions to qualifying new businesses relocating to Sarasota County and to qualifying expansions of businesses already situated in Sarasota County for up to 100% of the County ad valorem tax levied for a period of up to ten (10) years; provided, however, the exemption shall not apply to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12, Article VII, of the Florida Constitution.

**SECTION 4. SPECIAL REFERENDUM ELECTION CALLED.** A referendum of the qualified electors residing in Sarasota County is hereby called to be held on November 3, 2020, to determine whether to authorize the Board to grant economic development tax exemptions to qualifying new businesses relocating to Sarasota County and to qualifying expansions of businesses already situated in Sarasota County.

**SECTION 5. POLLING PLACES.** The special election shall be held at the polling places designated in Sarasota County by the Sarasota County Supervisor of Elections.

**SECTION 6. ELECTION OFFICIALS.** The election officials to conduct said election shall be appointed and certified by the Supervisor of Elections pursuant to applicable general law.

**SECTION 7. HOURS OF ELECTION.** The polls shall be open on the date of said special election from 7:00 A.M. to 7:00 P.M. All qualified electors residing within Sarasota County may vote in said election. Absentee voting and early voting shall be permitted in accordance with applicable provisions of general law.

**SECTION 8. BALLOT QUESTION.** The ballot question to be voted upon in said election shall be in substantially the following form:

ECONOMIC DEVELOPMENT AD VALOREM (PROPERTY) TAX  
EXEMPTIONS

Shall the Board of County Commissioners of Sarasota County be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?

Yes - For authority to grant exemptions.

No - Against authority to grant exemptions.

**SECTION 9. NOTICE OF ELECTION.** The Clerk to the Board of County Commissioners shall publish a notice of said special referendum election in a newspaper of general circulation published in Sarasota County, Florida. Said notice shall be published once in the fifth week prior to the week of the special referendum election and once in the third week prior to the week of the special election with the first publication to be at least thirty (30) days before the date of the election. Said notice shall be in substantially the following form:

**NOTICE OF SPECIAL REFERENDUM ELECTION**

Notice is hereby given that a special referendum election will be held throughout Sarasota County, Florida, on November 3, 2020, at the polling places designated within the voting precincts of the County for the purpose of determining the following question:

GRANT ECONOMIC DEVELOPMENT AD VALOREM (PROPERTY) TAX EXEMPTIONS

Shall the Board of County Commissioners of Sarasota County be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county?

Yes - For authority to grant exemptions.

No - Against authority to grant exemptions.

The polls will be open at the voting places on the date of such special election from 7:00 A.M. to 7:00 P.M. All qualified voters residing within Sarasota County may

vote in said election. Absentee voting and early voting will be permitted in accordance with applicable provisions of general law.

Karen E. Rushing, Clerk of the Circuit Court  
and Ex-Officio Clerk of the Board of  
County Commissioners of Sarasota County,  
Florida.

**SECTION 10. REFERENDUM RESULTS.** If a majority of the votes cast at the special referendum election are "for authority to grant exemptions," such proposition shall be approved and qualifying new businesses and qualifying expansions of existing businesses shall be eligible to apply for an exemption from specified County ad valorem (property) taxes. If the majority of the votes cast at the special referendum election are "against authority to grant exemptions," the Board shall not be authorized to grant ad valorem (property) tax exemptions pursuant to Section 196.1995, Florida Statutes.

**SECTION 11. SEVERABILITY.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

**SECTION 12. FILING WITH THE SUPERVISOR OF ELECTIONS.** The Clerk to the Board of County Commissioners shall notify the Sarasota County Supervisor of Elections of the adoption of this Ordinance and file a certified copy of this Ordinance with the Supervisor of Elections within five business days of the Ordinance's adoption.

**SECTION 13. EFFECTIVE DATE OF ORDINANCE.** This Ordinance shall become effective immediately upon filing of the Ordinance with the Florida Secretary of State.

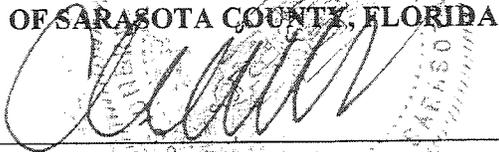
PASSED AND DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS  
OF SARASOTA COUNTY, FLORIDA, this 11 day of December 2019.

**ATTEST:**

**KAREN E. RUSHING**, Clerk of the Circuit  
Court and Ex-Officio Clerk of the Board of  
County Commissioners of Sarasota County,  
Florida

By: Brenda White  
Deputy Clerk

**BOARD OF COUNTY COMMISSIONERS  
OF SARASOTA COUNTY, FLORIDA**

  
Chair