1	ORDINANCE NO		
2			
3	AN ORDINANCE OF THE BOARD OF COUNTY		
4	COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA,		
5	AMENDING ORDINANCE 17-22, AS AMENDED BY		
6	ORDINANCE 18-01, WHICH GRANTED AN ECONOMIC		
7	DEVELOPMENT AD VALOREM TAX EXEMPTION TO PROJECT AUTHENTIC II; MODIFYING THE TERM OF		
8 9	THE EXEMPTION; PROVIDING AN EFFECTIVE DATE.		
9 10	THE EXEMITION, I ROVIDING AN EFFECTIVE DATE.		
10 11	WHEREAS, economic development and the creation of jobs within Okaloosa County are		
12	a priority of the Board of County Commissioners of Okaloosa County (the "Board"); and		
13	WHEREAS, in 2014, pursuant to section 196.1995, Florida Statutes, the voters of		
14	•		
15	expansion of existing businesses for economic development purposes ("Economic Development		
-5 16	Ad Valorem Tax Exemption" or "EDATE"); and		
	The various Tax Exemption of EBTTE), and		
17	WHEREAS, in 2017, the Board adopted Ordinance 17-22 relating to a project then known		
18	as Project Authentic II but whose actual business name is G.S. Gelato and Dessert, Inc. (the		
19	"Company").		
20	WHEREAS, under Ordinance 17-22, the Board approved an EDATE to provide for the		
21	expansion of the Company's Florida operations in Fort Walton Beach and grant an exemption for		
22	a period of ten (10) years beginning in 2017 and ending in 2028, which was later extended for two		
23			
24	WHEREAS, the Company also received a Qualified Target Industry ("QTI") Tax Refund		
25	from the State of Florida for the same ten (10) year period, which was also later extended to 2029;		
26	and		
27	WHEREAS, G.S. Gelato and Dessert, Inc. has now requested to utilize the available one		
28	year extension offered by the State as a result of COVID-19 in 2020. For G.S. Gelato and Dessert,		
29	Inc. to exercise this option, it is necessary for the County to provide its concurrence and amend		
30	the Ordinance to extend the schedule for one additional year to 2029; and		
31			
32	WHEREAS, the extension of the schedule for one additional year would not increase the		
33	amount of the exemption as originally granted and it would remain the same amount as		
34	originally approved, which is \$ over the entire ten (10) year period; and		
35			
36	WHEREAS, the Okaloosa County Economic Development Council (the "EDC") has		
37	reviewed and recommends the approval of the extension as requested by the Company.		

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA as follows:

- 40 <u>Section 1.</u> <u>RECITALS.</u> The above recitals are true and correct and incorporated herein as if set forth in their entirety.
- Section 2. Section 3 of Ordinance 17-22, as subsequently amended by 18-01, is hereby amended as follows:

Section 3. GRANT OF ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION.

- A. This Economic Development Ad Valorem Tax Exemption is hereby granted to the Company for its business located at 1785 F I M Boulevard, (the "Property") for its new construction and tangible personal property added or increased on or after the date of this Ordinance. No exemption shall be granted on the land upon which the improvements are made. Such Economic Development Ad Valorem Tax Exemption shall only be applicable to County taxes.
- B. The total amount of revenue available to the County from ad valorem tax sources, revenue lost to the County for the current Tax Year by virtue of economic development Ad Valorem Tax Exemptions previously granted, and the amount of estimated revenue which will be lost because of the exemption hereby granted are in accordance with Paragraphs I, II, III and IV of the Property Appraiser's findings on the Application for Economic Development Tax Exemption, a copy of which is attached hereto as Exhibit "A".
- C. The Economic Development Ad Valorem Tax Exemption hereby was initially granted to the Company at the for the Property and shall be for a term of ten (10) years commencing with the taxes for the year 2019 and ending with the taxes for the year 2028. As a result of COVID-19, the County has agreed to extend the schedule for an additional year to 2029. The Ad Valorem Tax Exemption shall be applied against both the Tangible Personal Property Tax and Real Property Tax for the Property and in the amounts as set forth on Exhibit "B", as amended. Such exemption shall only be applied against new construction and tangible personal property added or increased after the date of this Ordinance.
- D. In accordance with the findings of the Board and the Property Appraiser, the Property hereby exempted meets the definition of a new or expanded business, as defined by section 196.012, Florida Statutes.

E. For Tax Year 2019 and all remaining years thereafter for which the Company is entitled to an Economic Development Ad Valorem Tax Exemption, such Exemption shall be granted from the payment of the taxes due by the Company on the Property.

Section 3. SEVERABILITY.

In the event any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board that such invalidity shall not affect any other provisions of the Ordinance which may be given effect without the invalid provision or application and, to this end, the provisions of this Ordinance are declared severable.

Section 4. INCLUSION IN THE OKALOOSA COUNTY CODE OF ORDINANCES.

The provisions of this Ordinance shall become and be made a part of the Okaloosa County Code of Ordinances. The sections of the Ordinance may be renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to "Section", "Article", or other appropriate word.

Section 5. EFFECTIVE DATE.

A certified copy of this Ordinance shall be filed with the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and shall take effect upon its filing with the Department of State as provided by law.

PASSED AND DULY ENACTE	D by the Board of County Commissioners of Okaloosa
County, Florida in regular session, this	day of 2022.
	OKALOOSA COUNTY
	BOARD OF COUNTY COMMISSIONERS
	Mel Ponder, Chairman
ATTEST:	
J.D. Peacock, II	
Clerk of Court & Comptroller	
•	
ADDROVED AC TO FORM.	
APPROVED AS TO FORM:	
Lynn M. Hoshihara	
County Attorney	



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PROOF OF PUBLICATION

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STATE OF FLORIDA, COUNTY OF OKALOOSA

The Northwest Florida Daily News, a newspaper printed and published in the city of Fort Walton, and of general circulation in the Counties of Okaloosa, Santa Rosa and Walton, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated or by publication on the newspaper's website, if authorized, on:

05/24/2022

and that the fees charged are legal.

Sworn to and subscribed before on 05/24/2022

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Notary, State of WI, County of Brown

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NOTICE OF INTENTION TO ADOPT ORDINANCE

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Okaloosa County, Florida, on June 7, 2022 at 8:30 A.M., or soon thereafter, at the County Commissioners Meeting Room, Okaloosa County Courthouse, 101 E. James Lee Blyd., Crestview, FL, will hold a public hearing to consider adopting an ordinance, the title and substance of said proposed ordinance being:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA, AMENDING ORDINANCE 17-22, AS AMENDED BY ORDINANCE 18-01, WHICH GRANTED AN ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION TO PROJECT AUTHENTIC II; MODIFYING THE TERM OF THE EXEMPTION; PROVIDING AN EFFECTIVE DATE.

The proposed ordinance may be inspected by the public at the Offices of the County Commission located at Suite 100, Okaloosa County Administrative Building, 1250 N. Eglin Parkway, Shalimar, Florida 32579 and at Suite 302, 302 N. Wilson Street, Crestview, Florida 32536. Those offices can be contacted by telephone at 850-651-7105.

If any person decides to appeal any decision made with respect to any matter considered at these hearings, such person will need a record of the proceeding and may need to ensure that a verbatim record of the proceeding is made which record includes the testimony and evidence upon which the appeal is to be based.

Okaloosa County adheres to the Americans With Disabilities Act and will make reasonable modifications for access to these hearings upon request. Requests may be made to the County Commission Offices at the above address and must be made at least 48 hours in advance of the hearings to provide the requested service.

Pub: May 24, 2022; #7321959