

**June 21, 2022 Board of County Commissioners Regular Meeting**  
Agenda Item #18

**SUBJECT**

Public Hearing to consider adoption of an ordinance amending Ordinance 2021-21, the Economic Development Ad Valorem Tax Exemption for Coca-Cola Beverages Florida, LLC.

**DESCRIPTION**

On February 16<sup>th</sup>, 2021, the Board adopted Ordinance No. 2021-012 establishing an exemption from certain ad valorem taxation for an expanding business, Coca-Cola Beverages Florida, LLC. The County and the company also entered into a related Ad Valorem Tax Exemption Performance Agreement on the same date to ensure the company's fulfillment of its obligations under the Ordinance. The Exemption Period, as defined in both the Ordinance and the Performance Agreement, was to run for three (3) years, from Tax Year 2022 through Tax Year 2024.

Due to various delays, the company did not complete its real property improvements and equipment purchases by the end of 2021 and has requested that the Ordinance and Performance Agreement be amended to roll the Exemption Period forward by one (1) year, to commence in Tax Year 2023 and run through Tax Year 2025.

**RECOMMENDATION**

(1) Adopt ordinance amending Ordinance 221-012, the Economic Development Ad Valorem Tax Exemption for Coca-Cola Beverages Florida, LLC, and (2) approve, and authorize the Chairman to execute, the related amendment to the performance agreement between the parties.

**FISCAL IMPACT**

None.

**CONTACT INFORMATION**

Sandra Howard  
Deputy County Attorney  
(863) 534-6437

## Ordinance No. 2022-\_\_\_\_\_

An ordinance amending Polk County Ordinance 2021-012, the Economic Development Ad Valorem Tax Exemption for Coca-Cola Beverages Florida, LLC; amending the definition of Exemption Period; amending the effective date of the Coca-Cola Beverages Florida, LLC, Tax Exemption; amending the expiration date of the Ordinance; providing for severability; and providing an effective date.

Whereas, on February 16, 2021, the Board of County Commissioners (the "Board") adopted Ordinance 2021-012 (the "Ordinance") granting an Economic Development Ad Valorem Tax Exemption to Coca-Cola Beverages Florida, LLC. (the "Company") pursuant to Ordinance 2013-017, the Polk County Economic Development Ad Valorem Tax Exemption Ordinance, as amended; and

Whereas, the Exemption Period is defined in the Ordinance as three (3) tax years commencing with Tax Year 2022 through Tax Year 2024; and

Whereas, the Company was delayed in the construction of improvements and purchase of equipment as specified in Section 4.c. of the Ordinance and in the Application, and said delay resulted in such property not appearing on the tax rolls in Tax Year 2022 as originally contemplated by the Ordinance; and

Whereas, the Company has requested, and the Board hereby agrees, to amend the Ordinance to adjust the dates of the Exemption Period during which the Company is eligible to receive the Exemption, amend the effective date of the Exemption, and 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 Coca-Cola Exemption shall be for a period of three (3) tax years (the “Exemption Period”) commencing with Tax Year 2023 through Tax Year 2025.”
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, 2025 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 2023.”
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 21st<sup>th</sup> day of June, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF POLK COUNTY, FLORIDA

BY: \_\_\_\_\_

Dr. Martha Santiago, Chair

ATTEST:

\_\_\_\_\_  
Clerk

(SEAL)

Attachment: Ordinance amending 2021-012 (19073 : PUBLIC HEARING to consider adoption of Ordinance amending Ord 21-21, AVTE for Coca