

ORDINANCE 2011-05

1
2
3 AN ORDINANCE OF THE CITY OF TAVARES,
4 FLORIDA, AMENDING THE CITY'S LAND
5 DEVELOPMENT REGULATIONS BY REASSIGNING
6 CHAPTER 23 (RESERVED) TO BE NEWLY TITLED
7 "COMMUNITY ECONOMIC DEVELOPMENT
8 INITIATIVES"; CREATING CHAPTER 23 DIVISION 1, IN
9 GENERAL; CREATING CHAPTER 23 DIVISION 2,
10 ECONOMIC DEVELOPMENT AD VALOREM TAX
11 EXEMPTIONS; CREATING CHAPTER 23 DIVISION 3,
12 IMPACT FEE WAIVERS; CREATING CHAPTER 23
13 DIVISION 4, POSTPONEMENT OF BUILDING PERMIT
14 FEES PAYABLE FOR COMMERCIAL DEVELOPMENT;
15 CREATING CHAPTER 23 DIVISION 5, INDUSTRIAL
16 DEVELOPMENT FINANCING; PROVIDING REQUIRED
17 TEXT AMENDMENTS TO THE CODE OF ORDINANCES
18 AND THE LAND DEVELOPMENT REGULATIONS TO
19 REFERENCE THE CREATION OF THIS NEW
20 CHAPTER; PROVIDING FOR SEVERABILITY;
21 PROVIDING AN EFFECTIVE DATE.
22

23 **WHEREAS**, economic development and the creation of jobs are a priority of the
24 City of Tavares; and
25

26 **WHEREAS**, the City of Tavares desires to emphasize this priority by creating a
27 new chapter to the city's Land Development Regulations entitled "Community Economic
28 Development Initiatives; and
29

30 **WHEREAS**, this newly created chapter shall reference the city's current
31 economic initiatives by codifying these initiatives into this new chapter, and
32

33 **WHEREAS**, it is intended that any future economic initiatives that may from time
34 to time be approved by City Council will also be codified into this newly created chapter
35 so that all city economic initiatives available at any time will be referenced in a single
36 chapter of the Land Development Regulations; and
37

38 **WHEREAS**, the City of Tavares has determined these changes are appropriate
39 and in the best interest of the community; therefore;
40

1 **BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAVARES,**
2 **FLORIDA:**

3
4 **Section 1. Text Amendment to the Code of Ordinances**

5 That the City of Tavares Code of Ordinances is hereby amended as follows:

6 Section 6-6 (e)

7
8 ~~All impact fees that would normally be due under the terms of this Chapter shall be~~
9 ~~waived for building permits issued from January 1, 2010 through December 31, 2011.~~

10
11 Economic initiatives and incentives that may from time to time be approved by City
12 Council, affecting the timing and amount of impact fees payable, shall be referenced in
13 and regulated in accordance with Chapter 23 of the city's Land Development
14 Regulations.

15
16 **Section 2. Text Amendments to the City's Land Development Regulations**

17
18 That the city's Land Development Regulations are hereby amended as follows:

19
20 Section 17-39. Waiver of Impact Fees

21
22 ~~All impact fees that would normally be due under the terms of this Chapter shall be~~
23 ~~waived for building permits issued from January 1, 2010 through December 31, 2011.~~

24
25 Economic initiatives and incentives that may from time to time be approved by City
26 Council, affecting the amount of impact fees payable, shall be referenced in and
27 regulated in accordance with Chapter 23 of the city's Land Development Regulations.

28
29 Section 17-40. Time of Payment

30
31 The water and waste water capital charges for new construction shall be due and
32 payable at the time of the issuance of a building permit by the City. Charges for existing
33 units connecting to the City systems shall be collected prior to the approval of the
34 application for service for water and/or sewer service. ~~The City Administrator, as an~~
35 ~~economic development incentive, may authorize the deferral of payment of non-~~
36 ~~residential water and wastewater capital charges for a period of six (6) months or until~~
37 ~~the issuance of a certificate of occupancy for the new construction, whichever occurs~~
38 ~~first.~~ Economic initiatives and incentives that may from time to time be approved by City
39 Council, affecting the timing of impact fees payable, shall be referenced in and regulated
40 in accordance with Chapter 23 of the city's Land Development Regulations.

41
42 Section 24 (B) Timing of Fee Payments

43
44 (1) Permit fees are due at the submission of the permit.

45
46 (2) Impact fees may be paid at the time of submission but must be paid prior to
47 issuance of the permit.

1 (3) Penalty fees and reinspection fees must be paid prior to receiving a
2 Certificate of Completion or Certificate of Occupancy.
3

4 (4) Economic initiatives and incentives that may from time to time be approved by
5 City Council, affecting the amount or timing of impact or permit fees payable,
6 shall be referenced in and regulated in accordance with Chapter 23 of the
7 city's Land Development Regulations.
8
9

10 **Section 3. Amendment of the City's Land Development Regulations,**
11 **Reassigning Chapter 23 (Reserved) to Community Economic Development**
12 **Initiatives**
13

14 That the City of Tavares Land Development Regulations is hereby amended by
15 reassigning Chapter 23 (Reserved) to be newly titled "Community Economic
16 Development Initiatives", and that the regulations referenced in this Chapter shall be as
17 set forth in Exhibit "A", attached hereto as part of this ordinance.

18 **Section 4. Severability and Conflicts**
19

20 The provisions of this ordinance are severable and it is the intention of the City
21 Council of Tavares, Florida, to confer the whole or any part of the powers herein
22 provided. If any court of competent jurisdiction shall hold any of the provisions of this
23 ordinance unconstitutional, the decision of such court shall not impair any remaining
24 provisions of this ordinance.
25

26 **Section 5. Effective Date**
27

28 This Ordinance shall take effect immediately upon its final adoption by the
29 Tavares City Council.
30

31 **PASSED AND ADOPTED** this 1st day of June, 2011 by the City Council of the
32 City of Tavares, Florida.



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34
35 Robert Wolfe, Mayor
36 Tavares City Council
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39 First Reading: May 18, 2011
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41 Second Reading: June 1, 2011

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ATTEST:

Nancy A. Barnett
Nancy A. Barnett, City Clerk

Approved as to form:

Robert Q. Williams
Robert Q. Williams, City Attorney



1
2 **Exhibit "A"**

3
4 **Chapter 23**
5 **Community Economic Development Initiates**

6
7
8
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6 **DIVISION 1.**
7 **IN GENERAL**
8

9 **Sec. 23.1 Reserved**

10
11 **Sec. 23.2 Policy and Intent**
12

13 The City of Tavares recognizes that there is a demonstrated need to promote
14 economic activity in the City by providing economic incentives that will encourage
15 diverse new businesses to relocate to the city and current businesses to expand in order
16 to provide a stronger, more balanced and stable economy in the City.
17

18 Businesses that provide a net positive contribution to the economy, provide an
19 above-average wage to its employees and have a commitment to local employees are
20 vital to the economy of Tavares and to the welfare of its citizens and need to be
21 encouraged to relocate or to expand in the City so as to provide an economically sound,
22 sustainable future for the citizens of Tavares.
23

24 In recognition of the economic needs of the community, it is the policy and intent
25 of Tavares City Council to implement economic development incentives designed to
26 encourage new businesses to relocate to Tavares and existing businesses to expand,
27 creating more jobs and sustainable economic growth.
28
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31 **DIVISION 2.**
32 **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS**
33

34 **Sec. 23.3 Enactment Authority.**
35

36 Article VII, Section 3, of the Constitution of the State of Florida and Section
37 196.1995, Florida Statutes, empowers the City to grant Economic Development Ad
38 Valorem Tax Exemptions to New Businesses and Expansions of Existing Businesses
39 after the electors of the City, voting on the question in a referendum, authorize such
40 exemptions.
41

42 **Sec. 23.4 Findings of Fact.**
43

44 (a) It is a recognized function of local government to promote economic development
45 within its jurisdiction by providing financial incentives that will encourage new
46 businesses to relocate within its jurisdiction and existing businesses to expand creating
47 employment opportunities that will benefit the entire community.
48

49 (b) The current economic climate has resulted in a high unemployment rate in City of
50 Tavares, impacting the quality of life for the city's citizens and the sustainability of local
51 businesses.

1
2 (c) On November 4th, 2008, a voter referendum was passed that authorized the City
3 Council of the City of Tavares to grant, pursuant to Article VII, Section 3, of the
4 Constitution of the State of Florida, property tax exemptions to new businesses and
5 expansions of existing businesses.
6

7 (d) In order to ensure that applications for an Economic Development Ad Valorem
8 Tax Exemption are considered in a non-arbitrary and non-discriminatory manner, it is
9 necessary to establish guidelines that reflect the City Council's economic development
10 policy to assist the City Council in making its determinations.
11

12 (e) Applications for an Economic Development Ad Valorem Tax Exemption shall be
13 considered by the City Council in its legislative capacity on a case-by-case basis, after
14 considering the Property Appraiser's report and the review criteria.
15

16 (f) No precedent shall be implied or inferred by the granting of an exemption to a new or
17 expanding business.
18

19 **Sec. 23-5. Definitions of Terms.**
20

21 The following words, phrases, and terms shall have the same meanings attributed to
22 them in current Florida Statutes and the Florida Administrative Code, except where indicated
23 otherwise:
24

25 **Applicant** – Any person, firm, partnership, or corporation who files an application with the City
26 seeking an Economic Development Ad Valorem Tax Exemption.
27

28 **Business** – Any for-profit activity engaged in by any person, firm, partnership, corporation, or
29 other business organization or entity.
30

31 **City**– City of Tavares, Florida
32

33 **Council**- City Council for the City of Tavares
34

35 **Department** – The Florida Department of Revenue.
36

37 **Economic Development Ad Valorem Tax Exemption** – ad valorem tax exemption granted by
38 the Council in its discretion to a qualifying New Business and/or an Expansion of an Existing
39 Business for up to 100 % of the City ad valorem tax levied on the qualifying property of said
40 Business for a period up to ten (10) years; provided, however, the exemption shall not apply to
41 taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to
42 Section 9 and Section 12, Article VII of the State Constitution.
43

44 **Enterprise Zone** – An area designated as an enterprise zone pursuant to Section
45 290.0065, Florida Statutes.
46

47 **Expansion of an Existing Business** –
48

49 (1) A business establishing ten (10) or more jobs to employ ten (10) or

1 more full-time employees in the City which manufactures, processes, compounds,
2 fabricates, or produces for sale items of tangible personal property at a fixed location and
3 which comprises an industrial or manufacturing plant; or
4

5 (2) A business establishing twenty-five (25) or more jobs to employ twenty five (25)
6 or more full-time employees in the City, the sales factor for which, as defined in this
7 Section, is less than fifty (50%) percent inside the Metropolitan Statistical Area for
8 each year the exemption is claimed; provided that such business increases operations
9 on a site co-located with a commercial or industrial operation owned by the same
10 business, resulting in a net increase in employment of not less than ten (10%) percent or
11 an increase in productive output of not less than ten (10%) percent.
12

13 **Goods** – All personal property when purchased primarily for personal, family, or
14 household use, but not including personal property sold for commercial or industrial use.
15

16 **Improvements** – Physical changes made to raw land, and structures placed on or under
17 the land surface.
18

19 **Metropolitan Statistical Area (MSA)** – Refers to a geographical region with a relatively
20 high population density at its core and close economic ties throughout the area. Such
21 areas are not legally incorporated. For purposes of this Section, the MSA includes Lake,
22 Sumter and Orange counties.
23

24 **New Business** –
25

26 (1) A business establishing ten (10) or more jobs to employ ten (10) or
27 more full-time employees in the City which manufactures, processes, compounds,
28 fabricates, or produces for sale items of tangible personal property at a fixed location and
29 which comprises an industrial or manufacturing plant; or
30

31 (2) A business establishing twenty-five (25) or more jobs to employ twenty-five (25)
32 or more full-time employees in the City, the sales factor for which, as defined in this
33 Section, herein, is less than fifty (50%) percent inside the Metropolitan Statistical
34 Area for each year the exemption is claimed; or
35

36 (3) An office space in the City leased or owned and used by a corporation newly
37 domiciled in the City; provided such office space houses fifty (50) or more full-time
38 employees of such corporation; provided that such business or office first begins
39 operation on a site clearly separate from any other commercial or industrial operation
40 owned by the same business; or
41

42 (4) Any business located in an enterprise zone (pursuant to Section 290.0065,
43 Florida Statutes) and creating new full-time jobs in accordance with the business disciplines
44 identified above.
45

46 **Sales Factor** – The sales factor is a fraction the numerator of which is the total sales of the
47 taxpayer in the MSA during the taxable year or period and the denominator of which is the total
48 sales of the taxpayer everywhere during the taxable year or period.

1
2
3 **Sec. 23-6. Establishment of Economic Development Ad Valorem Tax Exemption.**
4

5 (a) There is herein established an Economic Development Ad Valorem Tax Exemption
6 (hereinafter the "Exemption") for ad valorem taxes levied by the City. The Exemption is a local option
7 tax incentive for a qualifying New Business or Expansion to an Existing Business which may be
8 granted or refused at the sole discretion of Council.
9

10 (b) The Exemption shall not accrue to Improvements to real property made by or for the
11 use of a qualifying New Business or Expansion to an Existing Business when such
12 Improvements have been included on the tax rolls prior to the effective date of the
13 ordinance specifically granting a Business an Exemption.
14

15 (c) At the discretion of the Board, the Exemption may be granted for up to one hundred (100%)
16 percent of the assessed value of all Improvements to real property made by or for the use
17 of a qualifying New Business and of all tangible personal property of such New Business, or up
18 to one hundred (100%) percent of the assessed value of all added Improvements to real property
19 made to facilitate the qualifying Expansion of an Existing Business and of the net increase in all
20 tangible personal property acquired to facilitate such Expansion of an Existing Business,
21 provided that the Improvements to real property are made or the tangible personal property
22 is added or increased on or after the day the Ordinance granting the Exemption is adopted.
23 Property acquired to replace existing property shall not be considered to facilitate a business
24 expansion.
25

26 (d) No Exemption shall be granted for the land upon which a New Business or
27 Expansion of an Existing Business is to be located.
28

29 (e) Any Exemption granted for a New Business or Expansion of an Existing Business is
30 non-transferable between businesses; provided, however, if the only change to the
31 Business is one of ownership and all other provisions of the original Application remain in
32 effect, the Exemption may be transferred, subject to compliance with Section 23-10.
33

34 **Sec. 23-7. Application for Exemption.**
35

36 (a) Application – Any eligible person, firm, partnership or corporation which desires
37 an Economic Development Ad Valorem Tax Exemption shall file with Council a written application
38 prescribed by the Department as set forth in Exhibit "B" of this section. The Application must be
39 filed no later than March 1 of the year the exemption is desired to take effect.
40

41 (b) Review – Upon submittal of the Application, the City Administrator or his designee shall
42 review same and, within ten (10) days of submission, notify the Applicant of any facial
43 deficiencies. Complete Applications shall be scheduled for a public hearing before Council no
44 later than 45 days following receipt of a complete Application. The 45-day period shall include
45 the Property Appraiser's review pursuant to Section 23-8(a). Applicant will be notified of the date
46 and time of the public hearing.
47

48 (c) Agreement — A Business will be required to enter into an agreement with the
49 City stating that the Business will satisfy the Business Maintenance and Continued
50 Performance Conditions set forth in the Application.
51

1 **Sec. 23-8. Council Consideration of Applications.**

2
3 (a) Property Appraiser Review – Before Council takes action on an Application, a copy of the
4 Application, once deemed complete, shall be delivered to the Property Appraiser for review.
5 Within fifteen (15) days of receipt of the complete Application, the Property Appraiser shall
6 provide a report to Council, which shall include the following:

7
8 (1) The total revenue available to the City for the current fiscal year from ad valorem tax
9 sources or an estimate of such revenue if the actual total available revenue cannot be
10 determined;

11
12 (2) The amount of revenue lost to the City for the current fiscal year by virtue of
13 exemptions previously granted, or an estimate of such revenue if the actual revenue lost
14 cannot be determined;

15
16 (3) An estimate of the amount of revenue which would be lost to the City for the current
17 fiscal year if the exemption applied for was granted had the property for which the
18 exemption is requested otherwise been subject to taxation; and

19
20 (4) A determination as to whether the property for which an exemption is requested is to be
21 incorporated into a New Business or the Expansion of an Existing Business, or into
22 neither, which determination the Property Appraiser shall also affix to the face of the
23 application. Upon request, the Department will provide the Property Appraiser such
24 information as it may have available to assist in making this determination.

25
26 (b) Eligibility Threshold – The threshold for eligibility is whether the Business meets the
27 definition of a New Business or of an Expansion of an Existing Business as
28 provided in Sec. 23-5.

29
30 (c) Economic Development Policy Guidelines – In making its determination as to whether to
31 grant the Exemption, and, if granted, the duration and percentage of the Exemption, Council
32 shall consider the following factors:

- 33
34 (1) Number of current and projected employees of the Business located in the City
35 (2) Average Wage of Employees of the Business located in the City.
36 (3) Amount of Capital Investment.
37 (4) Net positive contribution to the local economy
38

39 In addition to the above factors, Council may consider any such other activity or factor that
40 promotes the sustainability of Economic Development within the City.

41
42 (d) Ordinance – After consideration of the Application and the Property Appraiser’s review,
43 the Economic Development Policy Guidelines, and such other information it deems relevant,
44 Council may choose to adopt an ordinance granting the Exemption to the Applicant for up to 100
45 percent of the assessed value of the qualifying property for up to 10 years. If granted, the
46 ordinance shall include the following information:

47
48 (1) The name and address of the New Business or the Expansion of an Existing
49 Business;

50
51 (2) The name of the owner(s) of the New Business or the Expansion of an Existing

1 Business;

2
3 (3) The total amount of revenue available to the City from ad valorem tax sources for the
4 current fiscal year, the total amount of the revenue lost to the City for the current fiscal year
5 by virtue of exemptions currently in effect, and the estimated amount of revenue
6 attributable to the Exemption granted to the new or expanding business;

7
8 (4) The expiration date of the Exemption, which is (10) ten years or less (depending
9 upon the duration of the Exemption granted) from the date Council enacts the Ordinance
10 granting the Exemption; and

11
12 (5) A finding that the business meets the definition of a New Business or an
13 Expansion of an Existing Business as set forth in Sec. 23-5 herein.

14
15 **Sec. 23-9. Application Fee.**

16
17 No fees shall be charged for processing the Exemption Application or any
18 Exemption Ordinance adopted by Council.

19
20 **Sec. 23-10. Continuing Performance.**

21
22 (a) Change in ownership

23
24 (1) The Business granted the Exemption shall be required to inform Council in
25 writing within ten (10) days as to any changes in ownership of the Business
26 granted an Exemption.

27
28 (2) Failure of the Business granted an Exemption to notify Council in writing
29 of any such changes in ownership is cause for revocation of the Ordinance
30 granting the Exemption, at Council's discretion.

31
32 (b) Annual Filings- The Applicant shall be required to submit an Annual Renewal
33 Statement and an Annual Report to the City's Finance Director on or before March 1st of each
34 year for which the Exemption was granted. The Applicant shall also timely comply with all filings
35 required pursuant to Section 196.011, Florida Statutes.

36
37 (1) The Annual Renewal Statement shall certify that information provided in the original
38 Application has not changed.

39
40 (2) The Annual Report shall provide a report on the status of the Business, evidencing
41 satisfaction of the Business Maintenance and Continued Performance conditions set
42 forth in the Application.

43
44 **Sec. 23-11. Council Revocation.**

45
46 Should any Business granted an Exemption pursuant to this Section fail to file the
47 Annual Renewal Statement and/or Annual Report with Council on or before March 1st of each
48 year the Exemption has been granted as required in Sec. 23-10 of this Section, fail to
49 continue to meet the definition of a New Business or an Expansion of an Existing Business
50 as set forth herein, fail to timely file a written report of change of ownership and/or fail to file a new
51 Application upon any other change in the information provided in the original Application , and/or

1 fail to fulfill any other representation made to Council during the Application process, including
2 the creation and maintenance of the total number of new jobs identified by a business in
3 the Application, the Council, may, upon 30 days written notice to the respective Business,
4 adopt an ordinance revoking the ad valorem tax exemption or take such other action with respect
5 to the Exemption it deems appropriate.
6

7 (a) Notification – Upon Revocation, Council shall immediately notify the Property Appraiser.
8

9 (b) Recover Taxes – If it is determined that for any year within the Exemption period the
10 owner was not entitled to receive such Exemption, the owner of the property shall be subject to
11 the taxes exempted as a result of such failure plus annual interest at the maximum rate allowed
12 by law.
13

14 (c) Reapply – Nothing herein shall prohibit a business from reapplying for an ad valorem tax
15 exemption pursuant to State law.
16

17 **Sec. 23-12. Applicability.**
18

19 The provisions of this section shall be applicable within the municipal boundaries
20 of the City of Tavares.
21

22 **Sec. 23-13. Sunset Date.**
23

24 Pursuant to Section 196.1995, Florida Statutes, these provisions of this section
25 shall expire on November 4, 2018, ten (10) years after the date such authority to grant
26 Economic Development Ad Valorem Tax Exemptions was approved by the electors of the
27 City of Tavares in a referendum. No business shall be allowed to begin receiving such
28 Exemption after that date; however, the expiration shall not affect the operation of any
29 Exemption for which a business has qualified under this section prior to November 4,
30 2018.
31
32
33

34 **DIVISION 3**
35 **IMPACT FEE WAIVERS**
36

37 **Sec. 23-14. Impact Fee Waivers.**
38

39 All impact fees that would normally be due under the terms of Chapter 6 of the
40 City of Tavares Code of Ordinances and under the terms of Section 17-39 of the City's
41 Land Development Regulations shall be waived for building permits issued from
42 January 1, 2010 through December 31, 2011.
43

44 After January 1, 2012, City Council, as an economic development incentive, may
45 from time to time authorize the waiver, deferral or reduction of impact fees due under the
46 terms of Chapter 6 of the City of Tavares Code of Ordinances and under the terms of
47 Section 17-39 of the City's Land Development Regulations.
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2 **DIVISION 4**
3 **POSTPONEMENT OF BUILDING PERMIT FEES PAYABLE FOR COMMERCIAL**
4 **DEVELOPMENT**

5
6 **Sec. 23-15. Postponement of Building Permit Fees Payable.**
7

8 City Council, as an economic development incentive, may authorize the deferral
9 of payment of non-residential building permit fees payable under Section 24-1 of the
10 City's Land Development Regulations for a period of six (6) months or until the issuance
11 of a certificate of occupancy or completion for which the permit was issued, whichever
12 occurs first.
13

14
15 **DIVISION 5**
16 **INDUSTRIAL DEVELOPMENT FINANCING**
17

18 **Sec. 23-16. Implementation of Chapter 159, Part II, Florida Statutes.**
19

20 The City Council of the City of Tavares is hereby authorized to fully implement
21 the provisions of Part II of the Florida Industrial Development Financing Act, which is
22 F.S. Chapter 159, Part II, as amended.
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