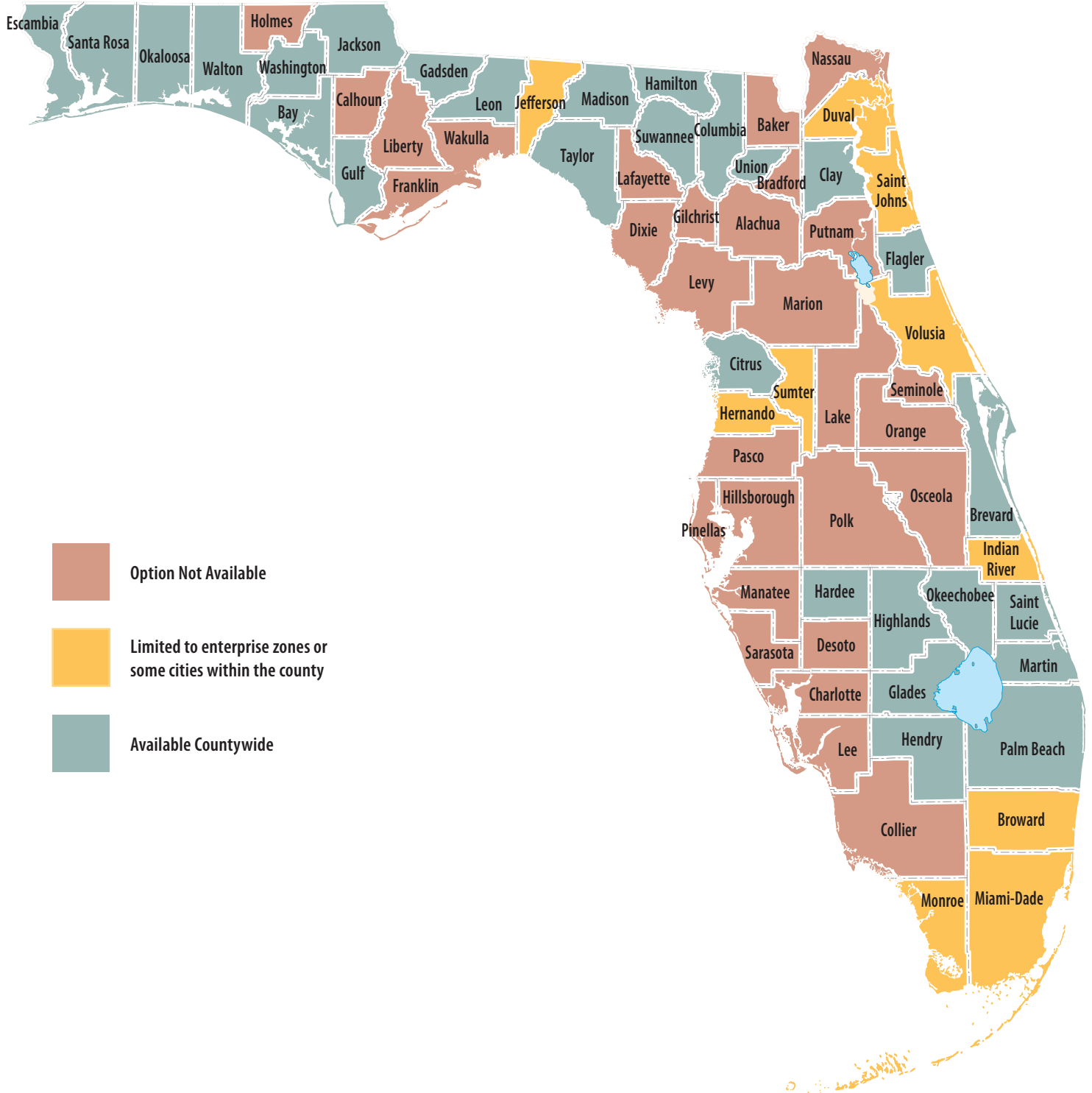
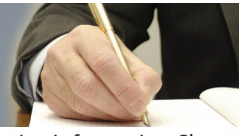




Counties which have approved local option ad valorem tax abatement



COUNTY	DATE	COUNTYWIDE For/Against	CITIES ONLY (not countywide)	COMMENTS
Alachua				Option not available.
Baker				Option not available.
Bay	November 2000	For	City of Panama & Lynn Haven	Real and personal property are included.
Bradford				Option not available.
Brevard	November 2004	For		Applies to new personal property and improvement to real property/ new construction. Does not apply to real property already on tax rolls.
Broward		For		County adopted the Targeted Jobs Incentive Fund which is offered to companies from outside the county with the exception of Palm Beach, Broward, and Monroe.
Calhoun				Option not available.
Charlotte				Option not available.
Citrus				
Clay	February 2004	For		Program was updated in 2/04 to include specific wage and job creation criteria. Taxable personal property and real property included.
Collier				Option not available.
Columbia	November 2000	For		Can include real property for up to 10 years and personal property for up to 5 years.
Desoto				Option not available.
Dixie				Option not available.
Duval				Open to project by project basis on adopted grant program.
Escambia	Fall 2002	For		Evaluated on a point based formula to evaluate each project and the degree of abatement earned based upon capital investment, number of new jobs and whether or not offer above average salaries. Real and personal property are included, however manufacturing equipment is normally the largest portion of the personal property which can be exempted.
Flagler	November 2003	For	City of Palm Coast (7/03), City of Bunnell (7/03)	
Franklin				Option not available.
Gadsden				
Gilchrist				Option not available.
Glades	September 2006	For		Case by case basis and up to 10 years for real property.
Gulf	March 2000	For		
Hamilton	February 1997	For		Real property is included.
Hardee	January 1999	For		Real and personal property are included with the exception of land.
Hendry	January 1998	For	Including incorporated cities.	The abatement may be applied to new or expanding applicants which make a positive contribution to the economy of Hendry County in terms of new jobs and improvements to real and personal property.
Hernando	March 2000	Against	City of Brooksville	Offered throughout the city for qualified new or expanding businesses on a project by project basis.



COUNTY	DATE	COUNTYWIDE For/Against	CITIES ONLY (not countywide)	COMMENTS
Highlands	August 2010	For		
Holmes				
Indian River			Sebastian	
Jackson	November 1998	For		Case by case basis. Must be applied for by property owner annually.
Jefferson				Grant program available on a project by project basis.
Lafayette				Option not available.
Lake				Option not available.
Lee				Option not available.
Leon				
Levy				Option not available.
Liberty				Option not available.
Madison	2000	For		Real property only is included.
Manatee				Option not available.
Marion				Option not available.
Martin	August 2010	For		
Miami-Dade			City of Hialeah & City of Miami participate as part of enterprise zone benefits; is granted on an individual basis.	County adopted the Targeted Jobs Incentive Fund which offers expanding and relocating businesses up to \$9,000 per job as a rebate on ad valorem tax.
Monroe	January 2010		City of Marathon	Case by case and/or project by project basis.
Nassau				Option not available.
Okaloosa	March 2004	For		Applies to additions of real property and tangible personal property.
Okeechobee	Fall 2004	For		Real and personal property are included.
Orange				Option not available.
Osceola				Option not available.
Palm Beach	October 1994	For		Exemption is only granted on the county portion of real property taxes.
Pasco				Option not available.
Pinellas				Option not available.
Polk				Option not available.
Putnam				Option not available.
St. Johns				Project by project basis, based on adopted incentive program.
St. Lucie	November 2002	For		
Santa Rosa	November 2000	For		
Sarasota				Option not available.
Seminole				Option not available.
Sumter		Against	Wildwood (passed 2000)	Case by case basis.
Suwannee	February 2004	For		Real and personal property are included.

COUNTY	DATE	COUNTYWIDE For/Against	CITIES ONLY (not countywide)	COMMENTS
Taylor	2008			
Union				
Volusia	February 2004	Against	City of Daytona Beach (2004), City of Deland (2004), City of Holly Hill, City of Ormond Beach	
Wakulla				Option not available.
Walton	November 2001	For		
Washington	November 2000	For		Exemption may be awarded on a case by case basis including real property.