

# Memorandum



**Date:** (Second Reading 02-06-07)  
December 19, 2006

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**From:** George M. Brogan  
County Manager

Agenda Item No. 7(G)

**Subject:** Ordinance Granting Enterprise Zone Ad Valorem Tax Exemption  
Under Ordinance No. 96-74 for Cigarette Racing Team, LLC

## RECOMMENDATION

It is recommended that the Board approve the attached ordinance granting Enterprise Zone Ad Valorem Tax Exemption to Cigarette Racing Team, LLC, hereinafter referred to as "Business," pursuant to the provisions of Section 196.1995, Florida Statutes, and Miami-Dade County Ordinance No. 96-74.

## BACKGROUND

On April 19, 1988, the Board enacted Ordinance No. 88-27, which authorized Enterprise Zone Ad Valorem Tax Exemption for new or expanding businesses which invest in these zones. On May 21, 1996, the aforementioned ordinance was revised and enacted as Ordinance No. 96-74.

The Business has filed an application for Enterprise Zone Ad Valorem Tax Exemption for improvements made to its real properties and for acquisition of tangible personal property. The Property Appraiser reviewed the application and inspected the property to arrive at determinations of the appropriate exemption.

To be eligible for this exemption, a new or expanded business shall create a minimum of five new full-time jobs. If, on any given year of the 5-year exemption, 20 percent or more of a business' permanent full-time employees are residents of the Enterprise Zone, the exemption for that year will be 100 percent of the assessed value of all improvements to real property and 100 percent of the assessed value of all tangible personal property. In case the company cannot comply with the 20 percent residency requirement of their employees living in the Enterprise Zone, then the exemption for that year will be 50 percent of the assessed value of the improvements to real estate and improvements to tangible personal property.

Once the Board has granted approval, Miami-Dade's Office of Community and Economic Development (OCED) will monitor the firm's compliance during the life of the tax exemption.

Florida State incentives available in the Enterprise Zone include jobs tax credit, property tax credit, community contribution tax credit, sales tax exemption on building materials and sales tax exemption on business equipment. The Business has indicated that the availability of these incentives was a contributing factor in its decision to locate in the Enterprise Zone.

Detailed information regarding the Business is provided below. The tax exemption is based on the estimated countywide millage rate of 5.935 for FY 2004-05, the year the Business became eligible for the tax abatement.

**Cigarette Racing Team, LLC**

Address: 4355 NW 128<sup>th</sup> Street, Opa-Locka, FL 33054

Community Redevelopment Area (CRA) No

Business: Custom Boat Manufacturer

Contact Person: Marlene Gonzalez del Valle, Controller (305) 931-4564

Employment: 96 New Jobs

Basis for Application: Acquisition of Tangible Personal Property

Total New Investment: \$2,500,000

Exemption Eligibility: \$ --- (real property)  
 \$378,190 (tangible personal property)

Estimated County Tax Exemption Per Year: \$ --- (real property)  
 \$1,122 (tangible personal property)  
**Total: \$1,122**

Period: 5 Years

**ECONOMIC IMPACT ANALYSIS**

If the full exemption is granted, the impact on the County budget would be to reduce revenues by \$2,245 for FY 2004-05, based on the FY 2004-05 countywide millage rate. The exemption declines annually as the property is depreciated. However, the Business is entitled to only \$1,122 (50 percent) in total tax exemption due to the fact that it has less than 20 percent employment from the Enterprise Zone.

The impact of the exemption on the private sector is to reduce the applicant's operating costs by these amounts, which is intended as an incentive to invest and create jobs in the most distressed areas of Miami-Dade County. The Business created 96 new full-time jobs which include a total of 12 jobs for residents of the Enterprise Zone. Exemption recipients are monitored annually for compliance with maintaining five new full-time jobs. Businesses found not to be in compliance with maintaining five new full-time employees will lose their tax exemption.

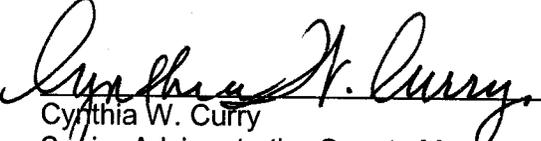
**ECONOMIC IMPACT ANALYSIS CHART**

Company	Exemption	Term	Total Jobs Existing	Projected New Jobs Since Investment	Projected EZ Jobs	Total New Investment
Cigarette Racing Team, LLC	\$1,122	5 Yrs.	96	96	12 (13%)	\$2,500,000

The initial cost of processing the application is offset by a \$50 application fee, plus 10 percent of the first year's exemption. The public benefits of this project are the investment and job creation in Miami-Dade County's distressed areas. The additional payroll and economic activity generates other taxable activity. In addition, once the exemption period ends, the County will receive the increased taxes from the expanded business.

Please see attached revenue implication statement prepared by the Property Appraiser's Office for this project.

Attachments

  
Cynthia W. Curry  
Senior Advisor to the County Manager



Sequenced by: Name

Date: -

Filtered by...

Employment Sts.:Active

Empl.Num.	Badge	Employee Name	CtCr	Dept	Job	Level	Clsf	Loc.
231	000025275	AGUILERA JOSE	0001	0266	999999	Level 1		
		Street Address1: 1910 W 56 ST						
		Street Address2: APT # 3410						
		City,St : HIALEAH, FL						
		Zip Code : 33012						
169	000012197	ALBALAT LUIS A	0001	0780	999999	Level 1		
		Street Address1: 6580 W 8 LN						
		Street Address2:						
		City,St : HIALEAH, FL						
		Zip Code : 33012						
260	000064544	ALEJO ADAN	0001	1070	999999	Level 1		
		Street Address1: 4645 E 9 LANE						
		Street Address2:						
		City,St : HIALEAH, FL						
		Zip Code : 33013						
E44814	000011503	ALOU REINALDO	0001	0350	999999	Level 1		
		Street Address1: 20250 SW 167 AVE						
		Street Address2:						
		City,St : MIAMI, FL						
		Zip Code : 33187						
112	000012154	ALVAREZ MANUEL	0001	1080	100	Level 2		
		Street Address1: 7624 W 14 AVE						
		Street Address2:						
		City,St : HIALEAH, FL						
		Zip Code : 33015						
259	000064506	ALVAREZ MARIA T	0001	0770	999999	Level 1		
		Street Address1: 1410 W 29 ST						
		Street Address2: APT # 5						
		City,St : HIALEAH, FL						
		Zip Code : 33012						
234	000025278	ALVAREZ REINALDO	0001	0450	999999	Level 1		
		Street Address1: 18235 NW 73 AVE						
		Street Address2: APT# 307						
		City,St : MIAMI, FL						
		Zip Code : 33015						
201	000012169	ANSOLA JOSE	0001	0350	999999	Level 1		
		Street Address1: 5870 NW 192 ST						
		Street Address2:						
		City,St : MIAMI, FL						
		Zip Code : 33015						
191	000012162	APORTELA RAUL	0001	0450	999999	Level 1		
		Street Address1: 23703 SW 110 PL						
		Street Address2:						
		City,St : MIAMI, FL						
		Zip Code : 33032						
214	000025266	AQUINO WILLIAM	0001	0281	999999	Level 1		
		Street Address1: 317 W 13 ST						
		Street Address2:						
		City,St : HIALEAH, FL						
		Zip Code : 33010						
J44819	000011513	ARGUELLES FELIPE	0001	0450	999999	Level 1		
		Street Address1: 1629 NW 14 ST						
		Street Address2: APT # 806						
		City,St : MIAMI, FL						
		Zip Code : 33125						
238	000025283	BALLESTER ALVARO	0001	1070	999999	Level 2		
		Street Address1: 186 W 18 ST						
		Street Address2:						
		City,St : HIALEAH, FL						
		Zip Code : 33010						
218	000025260	BARTUTIS YAROSLAN	0001	1350	999999	Level 1		
		Street Address1: 6350 W 22 CT						
		Street Address2: APT # 206						

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218	000025260	BARTUTIS YAROSLAN	0001	1350	999999	Level 1
	City,St	: HIALEAH, FL				
	Zip Code	: 33016				
277	000041292	BERIGUETE RAFAEL	0001	1070	999999	Level 2
	Street Address1:	2110 YORK ST				
	Street Address2:					
	City,St	: OPA LOCKA, FL				
	Zip Code	: 33054				
291	000064509	BERNAL FELIX	0001	1050	999999	Level 1
	Street Address1:	3861 E 8 CT				
	Street Address2:					
	City,St	: HIALEAH, FL				
	Zip Code	: 33013				
290	000011596	BERNAL MICHEL T	0001	1050	999999	Level 1
	Street Address1:	866 E 27 ST				
	Street Address2:					
	City,St	: HIALEAH, FL				
	Zip Code	: 33013				
180	011111111	BRAVO PEDRO	0001	1080	100	Level 2
	Street Address1:	321 TAMiami BLVD				
	Street Address2:					
	City,St	: MIAMI, FL				
	Zip Code	: 33144				
281	000011599	BURCET LAZARO	0001	1055	999999	Level 1
	Street Address1:	11811 SW 35 TERR				
	Street Address2:					
	City,St	: MIAMI, FL				
	Zip Code	: 33175				
J49571	000064591	CARAVERA CARIDAD	0001	1070	999999	Level 1
	Street Address1:	110 N FONTAINEBLEAU				
	Street Address2:	APT # 302				
	City,St	: MIAMI, FL				
	Zip Code	: 33172				
Z44833	000011530	CARDENES DANIEL	0001	0251	999999	Level 1
	Street Address1:	67 W 12 ST				
	Street Address2:					
	City,St	: HIALEAH, FL				
	Zip Code	: 33010				
136	000064520	CARMONA ABDEL K	0001	0790	999999	Level 1
	Street Address1:	6470 SW 41 ST				
	Street Address2:	APT # 6				
	City,St	: MIAMI, FL				
	Zip Code	: 33155				
K44940	000011564	CARRANZA JORGE M	0001	1050	999999	Level 1
	Street Address1:	335 NW 13 AVE				
	Street Address2:					
	City,St	: MIAMI, FL				
	Zip Code	: 33125				
243	000025287	CASTANEIRA LEOPOLDO	0001	1250	999999	Level 1
	Street Address1:	5354 W 24 AVE				
	Street Address2:					
	City,St	: HIALEAH, FL				
	Zip Code	: 33016				
202	000012171	CASTANO DIEGO	0001	0251	999999	Level 1
	Street Address1:	1135 W 39 TERRACE				
	Street Address2:					
	City,St	: HIALEAH, FL				
	Zip Code	: 33012				
196	000012173	CASTILLO FELIPE	0001	0251	999999	Level 1
	Street Address1:	5852 NW 199 ST				
	Street Address2:					
	City,St	: MIAMI, FL				
	Zip Code	: 33015				
H48129	000011567	CORDOBA JORGE M	0001	1050	999999	Level 1
	Street Address1:	2735 W 52 ST				
	Street Address2:	APT # 409				
	City,St	: HIALEAH GARDENS, FL				
	Zip Code	: 33016				

V44805	000011568	DIAZ NIGEL	0001	1060	999999	Level 1
Street Address1: 11750 SW 18 ST						
Street Address2:						
City,St : MIAMI, FL						
Zip Code : 33175						
A44858	000011534	ESPINOSA JORGE	0001	0261	999999	Level 1
Street Address1: 400 SE 3 AVE						
Street Address2: APT # 207						
City,St : HALLANDALE, FL						
Zip Code : 33009						
A44930	000011535	FAJO SILVIO	0001	0262	999999	Level 1
Street Address1: 3124 NW 18 TERRACE						
Street Address2:						
City,St : MIAMI, FL						
Zip Code : 33125						
222	000025268	FARIAS ELVIS R	0001	0780	999999	Level 1
Street Address1: 1314 W 79 ST						
Street Address2:						
City,St : HIALEAH, FL						
Zip Code : 33014						
N55335	000064568	FERRAS SERGIO	0001	0261	999999	Level 1
Street Address1: 195 W 25 ST						
Street Address2: APT # 6						
City,St : HIALEAH, FL						
Zip Code : 33010						
V44829	000011571	GARAY GUILLERMO	0001	1055	999999	Level 1
Street Address1: 8185 NW 7 ST						
Street Address2: APT # 418						
City,St : MIAMI, FL						
Zip Code : 33126						
G44936	000011581	GARCIA ALBERTO	0001	1070	999999	Level 1
Street Address1: 165 E 7 ST						
Street Address2: APT # 4						
City,St : HIALEAH, FL						
Zip Code : 33010						
D50213	000064600	GARCIA SERGIO F	0001	1250	999999	Level 1
Street Address1: 5130 W FLAGLER ST						
Street Address2: APT # 8						
City,St : MIAMI, FL						
Zip Code : 33134						
285	000041290	GONZALEZ MIGUEL	0001	1050	999999	Level 1
Street Address1: 3170 SW 8 ST						
Street Address2: APT # K1005						
City,St : MIAMI, FL						
Zip Code : 33135						
C44860	000011572	GONZALEZ NORBERTO	0001	1050	999999	Level 1
Street Address1: 6511 SW 27 ST						
Street Address2:						
City,St : MIRAMAR, FL						
Zip Code : 33023						
247	000025300	GONZALEZ OSCAR	0001	0350	999999	Level 1
Street Address1: 4900 NW 178 TERRACE						
Street Address2:						
City,St : OPA LOCKA, FL						
Zip Code : 33056						
295	000053901	GONZALEZ VALENTIN R	0001	0261	999999	Level 1
Street Address1: 133 W 28 ST						
Street Address2:						
City,St : HIALEAH, FL						
Zip Code : 33010						
P51736	000064514	GUERRA JOEL	0001	0550	999999	Level 1
Street Address1: 8550 NW 23 ST						
Street Address2:						
City,St : PEMBROKE PINE, FL						
Zip Code : 33024						
I44938	000011509	GUIDO CHARRY L	0001	0350	999999	Level 1
Street Address1: 19500 NW 79 PL						
Street Address2:						
City,St : HIALEAH, FL						
Zip Code : 33015						

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115	000064575	GUTIERREZ IVAN	0001	0286	999999 Level 1
	Street Address1: 8090 NW 10 ST				
	Street Address2: APT # 9				
	City,St : MIAMI, FL				
	Zip Code : 33126				
273	000011585	GUZMAN JUAN G	0001	1055	999999 Level 1
	Street Address1: 10325 NW 133 ST				
	Street Address2:				
	City,St : MIAMI, FL				
	Zip Code : 33018				
S44802	000011526	HEREDIA RAUL M	0001	0650	999999 Level 1
	Street Address1: 7040 SW 24 ST				
	Street Address2: APT # 404				
	City,St : MIAMI, FL				
	Zip Code : 33155				
K63252	000064589	HEREDIA ROBERTO	0001	0780	999999 Level 2
	Street Address1: 365 SW 72 CT				
	Street Address2:				
	City,St : MIAMI, FL				
	Zip Code : 33144				
265	000011538	HERNANDEZ AZUCENA	0001	1080	999999 Level 2
	Street Address1: 18824 NW 55 AVE				
	Street Address2:				
	City,St : OPA LOCKA, FL				
	Zip Code : 33055				
216	000025258	HERNANDEZ RAIDEL	0001	1060	999999 Level 1
	Street Address1: 471 W 36 PL				
	Street Address2:				
	City,St : HIALEAH, FL				
	Zip Code : 33012				
M44822	000011573	HERNANDEZ RAMON	0001	1050	999999 Level 1
	Street Address1: 5344 W 24 AVE				
	Street Address2:				
	City,St : HIALEAH GARDENS, FL				
	Zip Code : 33016				
190	000012164	HERNANDEZ SUSEL	0001	1080	999999 Level 2
	Street Address1: 2726 W 68 PL				
	Street Address2:				
	City,St : HIALEAH GARDENS, FL				
	Zip Code : 33016				
J44939	000011559	IGLESIA EZEQUIEL J	0001	0780	999999 Level 1
	Street Address1: 500 W 12 ST				
	Street Address2: APT # B6				
	City,St : HIALEAH, FL				
	Zip Code : 33010				
P44920	000011574	IQUIERDO JUAN	0001	0271	999999 Level 1
	Street Address1: 4030 SW 110 CT				
	Street Address2:				
	City,St : MIAMI, FL				
	Zip Code : 33165				
132	000064515	JAVIER ALFREDO	0001	0350	999999 Level 1
	Street Address1: 11500 SW 32 LANE				
	Street Address2:				
	City,St : MIAMI, FL 33165				
	Zip Code :				
H48657	000011600	JOYA OSCAR	0001	0780	999999 Level 1
	Street Address1: 1000 SW 30 AVE				
	Street Address2:				
	City,St : MIAMI, FL 33135				
	Zip Code :				
145	000064567	LLANES EZEQUIEL	0001	1050	999999 Level 1
	Street Address1: 1065 W 27 ST				
	Street Address2: APT # 9				
	City,St : HIALEAH, FL				
	Zip Code : 33010				
K44820	000011560	LOPEZ ANA M	0001	0770	999999 Level 1
	Street Address1: 1194 NW 125 CT				
	Street Address2: APT # 106				
	City,St : MIAMI, FL				
	Zip Code : 33182				

137	000064513	LUGO LUIS	0001	1050	999999	Level 1
	Street Address1: 1065 W 27 ST					
	Street Address2: APT # 10					
	City,St : HIALEAH, FL					
	Zip Code : 33010					
279	000011598	LUIS REINALDO	0001	1050	999999	Level 1
	Street Address1: 1856 NW 22 AVE					
	Street Address2: APT # 5					
	City,St : MIAMI, FL					
	Zip Code : 33125					
242	000025284	MARTINEZ ARLENYS	0001	0350	999999	Level 1
	Street Address1: 10000 NW 80 CT					
	Street Address2: APT # 2523					
	City,St : HIALEAH GARDENS, FL					
	Zip Code : 33016					
B44835	000011539	MARTINEZ JUAN C	0001	0256	999999	Level 1
	Street Address1: 12249 SW 14 LANE					
	Street Address2: APT # 1202					
	City,St : MIAMI, FL					
	Zip Code : 33184					
S44922	000011540	MARTINEZ RUBEN	0001	0261	999999	Level 1
	Street Address1: 546 SW 1 ST					
	Street Address2: APT # 607					
	City,St : MIAMI, FL					
	Zip Code : 33130					
248	000025299	MILIAN ELIONEL	0001	0256	999999	Level 1
	Street Address1: 6850 W 16 DR					
	Street Address2: APT # 115					
	City,St : HIALEAH, FL					
	Zip Code : 33014					
272	000064590	MIRA YADIAN	0001	1350	999999	Level 1
	Street Address1: 4645 E 9 LANE					
	Street Address2:					
	City,St : HILW, FL					
	Zip Code : 33013					
W44830	000011541	MUNOZ RAFAEL	0001	0256	999999	Level 1
	Street Address1: 75 E 13 ST					
	Street Address2:					
	City,St : HIALEAH, FL					
	Zip Code : 33010					
270	000012143	NEGRIN MARCOS A	0001	1070	999999	Level 1
	Street Address1: 19380 NW 54 CT					
	Street Address2:					
	City,St : OPA LOCKA, FL					
	Zip Code : 33055					
228	000025273	OSPINA LUIS C	0001	0450	999999	Level 1
	Street Address1: 9619 FONTAINEBLEAU					
	Street Address2: APT # 203					
	City,St : MIAMI, FL					
	Zip Code : 33172					
D44813	000011543	PAGAN JR. HERIBERTO	0001	0250	999999	Level 1
	Street Address1: 1828 WILSON ST					
	Street Address2:					
	City,St : HOLLYWOOD, FL					
	Zip Code : 33020					
229	000011545	PEREZ ANDRES	0001	0550	999999	Level 1
	Street Address1: 2024 SW 63 CT					
	Street Address2:					
	City,St : MIAMI, FL					
	Zip Code : 33155					
A44834	000012161	PEREZ ARMANDO	0001	0276	999999	Level 1
	Street Address1: 2740 NE 214 TERRACE					
	Street Address2:					
	City,St : AVENTURA, FL					
	Zip Code : 33180					
154	000012275	PUPO CARLOS A	0001	0266	999999	Level 1
	Street Address1: 9142 NW 120 TERRACE					
	Street Address2:					
	City,St : HIALEAH GARDENS, FL					
	Zip Code : 33018					

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Y44928	000011547	QUESADA BORIK	0001	0750	999999 Level 1
Street Address1: 2659 W 52 PL					
Street Address2: UNIT # 101					
City,St : HIALEAH, FL					
Zip Code : 33016					
278	000011594	RAMIREZ AMADOR	0001	1050	999999 Level 1
Street Address1: 880 NW 19 AVE					
Street Address2:					
City,St : MIAMI, FL					
Zip Code : 33135					
128	000011517	RAMIREZ JOSE	0001	0281	999999 Level 1
Street Address1: 142 E 51 PL					
Street Address2:					
City,St : HIALEAH, FL					
Zip Code : 33013					
D44765	000011577	RIVERO VICTOR M	0001	1055	999999 Level 1
Street Address1: 9417 FONTAINEBLEAU					
Street Address2: APT # 101					
City,St : MIAMI, FL					
Zip Code : 33172					
W44806	000011586	RODRIGUEZ HECTOR	0001	0550	999999 Level 1
Street Address1: 11740 NW 29 PL					
Street Address2:					
City,St : SUNRISE, FL					
Zip Code : 33323					
293	000064528	RODRIGUEZ NELSON A	0001	0261	999999 Level 1
Street Address1: 690 W 37 ST					
Street Address2:					
City,St : HIALEAH, FL					
Zip Code : 33012					
129	000025279	RODRIGUEZ ROBERTO	0001	0261	999999 Level 1
Street Address1: 240 E 63 ST					
Street Address2:					
City,St : HIALEAH, FL					
Zip Code : 33013					
M44774	000011528	RUIZ ARTURO J	0001	0650	999999 Level 1
Street Address1: 5575 W 26 CT					
Street Address2: APT # 10					
City,St : HIALEAH, FL					
Zip Code : 33016					
294	000064511	RUIZ MIGUEL	0001	0261	999999 Level 1
Street Address1: 10348 NW 35 PL					
Street Address2:					
City,St : MIAMI, FL					
Zip Code : 33147					
195	000012165	SAAVEDRA LAZARO G	0001	0251	999999 Level 1
Street Address1: 23703 SW 110 PL					
Street Address2:					
City,St : MIAMI, FL					
Zip Code : 33032					
276	000011537	SANCHEZ IGNACIO	0001	0650	999999 Level 1
Street Address1: 9099 NW 165 TERRACE					
Street Address2:					
City,St : HIALEAH, FL					
Zip Code : 33018					
205	000064560	SANTANA ELIECER	0001	0550	999999 Level 1
Street Address1: 3845 SW 103 AVE					
Street Address2: APT # C218					
City,St : MIAMI, FL					
Zip Code : 33165					
263	000064580	SANTANA EZEQUIEL	0001	0350	999999 Level 1
Street Address1: 1723 SW 23 ST					
Street Address2:					
City,St : MIAMI, FL					
Zip Code : 33145					
189	000012155	SILVERIO RAUL	0001	0760	999999 Level 1
Street Address1: 180 E 55 ST					
Street Address2:					
City,St : HIALEAH, FL					
Zip Code : 33013					

E44862	000011551	TUR RAFAEL	0001	1070	999999	Level 1
Street Address1: 30 NW 51 AVE						
Street Address2: APT # 13						
City,St : MIAMI, FL						
Zip Code : 33126						
X44855	000011552	URBINA BERTHA	0001	0770	999999	Level 1
Street Address1: 2735 W 52 ST						
Street Address2: APT # 402						
City,St : HIALEAH, FL						
Zip Code : 33016						
I44818	000011563	VICENTE MIGUEL	0001	0780	999999	Level 1
Street Address1: 640 SE 2 PL						
Street Address2:						
City,St : HIALEAH, FL						
Zip Code : 33010						

SALARIED EMPLOYEES

Braver, Skip  
1235 N Venetian Way  
Miami, FL  
33139

Caravera, Pedro  
13829 SW 24 St  
Miami, FL  
33175

Del Rosso, JoAnn  
4171 SW 85 Ave  
Davie, FL  
33328

Gallagher, Timothy  
2240 Coral Reef Ct  
Dania Beach, FL  
33312

Gonzalez del Valle, Marlen  
13831 SW 23 Terrace  
Miami, FL  
33175

Hernandez, Neil  
4355 NW 128 St  
Opa Locka, FL  
33054

Jamjumrus, Sukanya  
720 NE 69 ST  
Apt # 7 W  
Miami, FL  
33138

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Lorow, Berton  
840 SW 56 Terrace  
Plantation, FL  
33317

Lucente, Richard  
1005 8<sup>th</sup> St  
Apt # 413  
Miami Beach, FL  
33139

Rodriguez, Hector  
6270 Pent Pl  
Miami Lakes, FL  
33014

Santos, Orlando  
6641 SW 30 St  
Miramar, FL  
33023

TOTAL EMPLOYMENT: 96

EZ Employment : 12 (13%)



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**DATE:** February 6, 2007

**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Agenda Item No. 7(G)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor

Agenda Item No. 7(G)

Veto \_\_\_\_\_

02-06-07

Override \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_

ORDINANCE GRANTING ENTERPRISE ZONE AD VALOREM TAX EXEMPTION TO CIGARETTE RACING TEAM, LLC, A NEW BUSINESS LOCATED IN THE ENTERPRISE ZONE; PROVIDING SCOPE AND TERMS OF EXEMPTION; PROVIDING SEVERABILITY, EFFECTIVE DATE AND EXPIRATION DATE

WHEREAS, this Board recognizes the need to stimulate economic development in certain areas of Dade County which are economically depressed, where housing and structural conditions are blighted and deteriorated, and where unemployment and poverty are prevalent, said areas being designated "Enterprise Zones" as defined in Section 196.012 and Section 290.004, Florida Statutes; and

WHEREAS, pursuant to Article VII, Section 3 of the Florida Constitution, the State has enacted Section 196.1995, Florida Statutes, providing a local government option for ad valorem tax exemption to new businesses and expansions of existing businesses in each such Enterprise Zone; and

WHEREAS, this Board authorized Enterprise Zone Ad Valorem Tax Exemptions to new businesses and for the expansion of existing businesses located in the Enterprise Zone through Ordinance No. 96-74, enacted on May 21, 1996; and

WHEREAS, this Board desires to encourage economic growth and development and alleviate the conditions of unemployment, economic disinvestments and poverty by creating new construction, new jobs, and an enhanced business climate particularly for small or minority owned businesses; and

WHEREAS, Cigarette Racing Team, LLC, hereinafter referred to as "Business", located at 4355 NW 128<sup>th</sup> Street, Opa-Locka, FL 33054, within Enterprise Zone No. 1301 has made application for ad valorem tax exemptions; and

WHEREAS, the Business has committed to this Board that it will maintain a work force of at least five (5) employees; and

WHEREAS, this Board finds that the Business has tax bills which are current; and

WHEREAS, this Board finds that ad valorem tax exemption is appropriate and consistent with the public purpose to eliminate the serious and distressing economic conditions of the designated "Enterprise Zone" in Miami-Dade County,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. Legislative Intent and Findings of Public Purpose. The above recitations of legislative intent and findings of public purpose are fully incorporated herein as part of this ordinance.

Section 2. Eligibility Requirements. This Board finds the Business is a "new business" as defined in Section 196.012(15) (b) Florida Statutes (1991) and as defined in Miami-Dade County Code Section 29-82(b), and after careful consideration of certain factors including those enumerated in Section 29-84(a) and (b) of the Miami-Dade County Code finds and determines the Business is eligible for ad valorem tax exemption.

Section 3. Granting the Exemption. This Board hereby grants ad valorem tax exemptions pursuant to Ordinance No. 96-74, enacted on May 21, 1996, to Cigarette Racing Team, LLC, located at 4355 NW 128<sup>th</sup> Street, Opa-Locka, FL 33054, a "new business." The

exemption shall be up to 100% of the eligible assessed value of the improvements to real property and the eligible tangible personal property, if the company complies with the 20% residency requirement of their employees living in the Enterprise Zone. If the company cannot comply with the 20% residency requirement of their employees living in the Enterprise Zone, then the exemption, for that year, will be 50% of the eligible assessed value of the improvements to real property and the eligible tangible personal property acquired and owned by the Business and located at 4355 NW 128<sup>th</sup> Street, Opa-Locka, FL 33054.

Section 4. Revenue Implications. The total amount of revenue available to the County from ad valorem tax sources for FY 2004-05 is \$875.9 million. The total amount of revenue foregone by the County for FY 2004-05 by virtue of Enterprise Zone Ad Valorem Tax Exemptions is \$833,458. The revenue foregone by the County attributable to the exemption of the Business named in the ordinance is estimated at \$1,122 for tangible personal property, which represents 50% of the eligible tax exemption, based on the assessment by the Property Appraiser of Miami-Dade County.

Section 5. Duration and Expiration of the Tax Exemption. The duration of the Enterprise Zone Ad Valorem Tax Exemption granted to the Business is five (5) years. The tax exemption granted in this ordinance shall expire after the 2008 tax assessment rolls of Miami-Dade County. Notwithstanding the foregoing, the Business must apply for a renewal of the exemption each year for which the exemption is sought. Failure to file a renewal application with the Office of Community and Economic Development by March 1 of each year shall constitute a waiver of the exemption for the year.

Section 6. Scope of Exemptions. The property tax exemption authorized through this ordinance shall be up to 100% of the eligible assessed value of the improvements to real property and the eligible tangible personal property, if the company complies with the 20%

residency requirement of their employees living in the Enterprise Zone. If the company cannot comply with the 20% residency requirement of their employees living in the Enterprise Zone, then the exemption, for that year, will be 50% of the eligible assessed value of the improvements to real property and the eligible tangible personal property made by or for the use of the Business. The exemption shall apply only to Miami-Dade County countywide operating millage and, when applicable, the unincorporated municipal service area millage and shall not apply to taxes levied for payment of bonds or to taxes authorized by vote of the electors pursuant to Section 9(b) of Section 12, Article VII of the State Constitution. The exemption shall not be prolonged or extended by granting exemption from additional taxes or by virtue of any reorganization or sale of the Business receiving the exemption.

Section 7. Penalties. Non-compliance during the life of the tax exemptions unless expressly waived by the Board, with any of the eligibility requirements of Section 29-87 of the Miami-Dade County Code will nullify the tax exemption benefits granted through this ordinance and the Business shall be required to make payments of taxes exempted in addition to interest accrued from the date of non-compliance.

Section 8. Fee. The Business named in the ordinance will pay a \$50 application fee and a fee of 10% of the first year tax exemption to cover administrative expenses of Miami-Dade County in processing the application for tax exemption. All fees are non-refundable even if Miami-Dade County rescinds the tax exemptions due to non-compliance with eligibility requirements. Fees are payable to Miami-Dade County Board of County Commissioners.

Section 9. Renewal Provisions. Enterprise Zone Ad Valorem Tax Exemptions granted through this ordinance can be renewed each year for the duration of the term of the exemption as indicated in Section 5 of this ordinance; however, the Business must re-apply to maintain the exemptions on or before March 1 of each year for which the renewal is sought. Failure to file a

renewal by March 1 of every year with the Office of Community and Economic Development (OCED) shall constitute a waiver of the exemption for that year.

Section 10. Severability. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 11. Effective Date. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

Section 12. Sunset. This ordinance shall stand repealed five (5) years from its effective date.

PASSED AND ADOPTED:

Approved by County Attorney as   
to form and legal sufficiency.

Prepared by: 

Shannon D. Summerset