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OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

(Second Reading 02-06-07)

Memorandum

MIAMI-DADE COUNTY

Agenda Item No. 7(J)

Date: December 19, 2006

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

From: George M. Burgess
County Manager

Subject: Ordinance Granting Enterprise Zone Ad Valorem Tax Exemption Under Ordinance 96-74 for World Wide Concessions Bayside d/b/a Chili's at Bayside

O#07-24

RECOMMENDATION

It is recommended that the Board approve the attached ordinance granting Enterprise Zone Ad Valorem Tax Exemption to World Wide Concessions Bayside d/b/a Chili's at Bayside, hereinafter referred to as "Business," pursuant to the provisions of Section 196.1995, Florida Statutes, and Miami-Dade County Ordinance 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 within 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.

State of Florida 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.

The tax exemption is based on the estimated countywide millage rate of 5.835 for FY 2005-06, which is the year the Business became eligible for the tax abatement.

World Wide Concessions Bayside d/b/a Chili's at Bayside

Address:	401 Biscayne Blvd., Miami, FL 33132	
Community Redevelopment Area (CRA)	No	
Business:	Restaurant and Bar	
Contact Person:	Herb Friesner, Consultant (305) 825-5545	
Employment:	88 New Jobs	
Basis for Application:	88 New Jobs	
Total New Investment:	$1,000,000 Approximately	
Exemption Eligibility:	$ ---	(real property)
	$488,538	(tangible personal property)
Estimated County Tax Exemption Per Year:	$ ---	(real property)
	$2,851	(tangible personal property)
Total:	**$2,851**	
Period:	5 Years	

ECONOMIC IMPACT ANALYSIS

If the full exemption is granted, the impact on the County budget would be to reduce revenues by $2,851 for FY 2005-06, based on the FY 2005-06 countywide millage rate. The entire amount, which applies to tangible personal property declines annually as the property is depreciated.

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 88 new jobs, which include a total of 29 jobs for residents of the Enterprise Zone. Exemption recipients are monitored annually for compliance with maintaining five new full-time jobs requirements. 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
World Wide Concessions Bayside d/b/a Chili's at Bayside	$2,851	5 Yrs.	88	88	29 (33%)	$1,000,000

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

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(J)

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

Veto _____

Override _____

Agenda Item No. 7(J)

02-06-07

ORDINANCE NO. 07-24

ORDINANCE GRANTING ENTERPRISE ZONE AD VALOREM TAX EXEMPTION TO WORLD WIDE CONCESSIONS BAYSIDE D/B/A CHILI'S AT BAYSIDE, 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, World Wide Concessions Bayside d/b/a Chili's at Bayside, hereinafter referred to as "Business", located at 401 Biscayne Boulevard, Miami, FL 33132, 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 of whom at least twenty percent (20%) must be residents of the Enterprise Zone; 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 World Wide

Concessions Bayside d/b/a Chili's at Bayside, located at 401 Biscayne Boulevard, Miami, FL 33132, 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 401 Biscayne Boulevard, Miami, FL 33132.

Section 4. Revenue Implications. The total amount of revenue available to the County from ad valorem tax sources for FY 2005-06 is $1.022 billion. The total amount of revenue foregone by the County for FY 2005-06 by virtue of Enterprise Zone Ad Valorem Tax Exemptions is $618,945. The revenue foregone by the County attributable to the exemption of the Business named in the ordinance is estimated at $2,851 tangible personal property, 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 2009 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: February 6, 2007

Approved by County Attorney as to form and legal sufficiency.

Prepared by:

Shannon D. Summerset

Enterprise Zone Abatement
Property Tax Assessments/Revenue Implications

Business Name:	**Chili's Grill & Bar Bayside**		**Estimate- 2005**
Address:	**401 Biscayne Blvd. Suite N212**	**Miami, FL.33299**	
Folio #:		**P.P Folio # 40-141664**	

1. Assessed Value of Improvements/Additions to:
   (a) Real Property — $0

   (b) Tangible Personal Property — $493,936

2. Total Taxes Levied on Improvements and Additions to:

   (a) Real Property (excluding land)
   (Based on 2005 millages) — $0

(I) County Operating	$0
(ii) Unincorporated Municipal Service Area	$0
(iii) Debt Service	$0
(v) All other property taxes	$0

   (b) Tangible Personal Property
   (Based on 2005 millages) — $12,582

(I) County Operating	$2,882
(ii) Unincorporated Municipal Service Area	$0
(iii) Debt Service	$141
(v) All other property taxes	$9,559

Revenue Implications :

3. Total property tax revenue for the current tax year from ad valorem taxes: — $1,022,425,680

4 Total revenue forgone for the current fiscal year by virtue of exemptions previously granted under this section: — $618,945

5. Total revenue forgone for the current fiscal year if exemption applied for is granted: **R.E. :** $0 **P.P. :** $2,851 — $2,851

6. Taxable value forgone if the exemption applied for were granted on: — $488,538
   (a) Improvement to Real Property — $0
   (b) Tangible personal Property — $488,538

7. Last year for which exemption may be applied for 2009.

Date: 8/25/2006

Signed: Property Appraiser

PTARI FORM

Worrld Wide Concessions

Bayside Chilis

Enterprise ZoneFull-Time Employees

	NAME	Address	Address 2	CITY	ZIP	EZ No.
1	Acosta, Domingo	915 NW 1 Ave	Apt. L323	Miami	33136	1301
2	Albury, Lauren	2043 NW 43 Street		Miami	33142	1301
3	Cabrejos, Sonia	5755 NW 7 Ave	Apt 8	Miami	33127	1301
4	Canty, Jermaine	5116 NW 3 Ave		Miami	33127	1301
5	Clarke, Steven	12601 NW 27 Avenue	Apt T-209	Miami	33167	1301
6	Corley, Ronald	915 NW 1 Ave	Apt. H2209	Miami	33136	1301
7	Ellington, Travis	268 NW 11 Street		Miami	33136	1301
8	Freidin, Rachel	2506 NW 22 Court		Miami	33142	1301
9	Garcia, Madelin	1558 NW 1 Ave		Miami	33136	1301
10	Gober, Kareem	533 NW 40 Street		Miami	33147	1301
11	Gonzalez, Charleen	5615 Biscayne Blvd	Apt. 2	Miami	33137	1301
12	Gutierrez, Kelly	2250 NW 1 Ave		Miami	33127	1301
13	Hampton, Eva	529 NW 19 Street		Miami	33136	1301
14	Jean, Lisa	5540 NE 1 Ave		Miami	33137	1301
15	Jimenez, Jose	445 NW 4 Street	Apt 502	Miami	33128	1301
16	Johnson, Synovia	1560 NW 1 Court	Apt. 5	Miami	33136	1301
17	Mariani, Amy	915 NW 1 Ave	Apt 1906	Miami	33136	1301
18	McDonald, Therone	5028 NW 24 Ave		Miami	33147	1301
	Molina, Melissa	7707 NW 2 Ave		Miami	33150	1301
	Noel, Lousana	333 NE 58 Street	Apt. 1	Miami	33127	1301
21	Quant, Christian	3453 NW 11Court		Miami	33127	1301
22	Remy, Thony	1775 NE 2 Ave	Apt. 9	Miami	33132	1301
23	Reyes, Douglas	7600 NW 27 Ave	Lot 176	Miami	33147	1301
24	Robinson, Willie	1301 NW 65 Terr		Miami	33143	1301
25	Rodriguez, Oscar	426 SE 9 Court	Apt 1	Hialeah	33010	1301
26	Smith, Joetipha	2020 NW 63 Street	Apt. 202	Miami	33147	1301
27	Stallings, Justin	1775 NE 2 Ave	Apt. 9	Miami	33132	1301
28	Stewart, Ramona	8 SE 2 Ave	Apt 404	Miami	33131	1301
29	Westbrook, Leon	7009 NW 5 Ct		Miami	33150	1301

World Wide Concessions
Bayside Chilis
Non-Enterprise Zone Full-Time Employees

	NAME	Address	Address 2	CITY	ZIP
1	Aguilera, Carlos	6517 SW 116 Place	Apt D	Miami	33173
2	Alberdi, Janel	17780 NW 67 AVE		Miami	33015
3	Anderson, Herman	16311 SW 104 Ave		Miami	33157
4	Arnold, Caitlin	700 NE 23 Street	Apt 304	Miami	33137
5	Augustin, Lithan	1260 NW 111 Street		Miami	33167
6	Baker, Rashard	6635 NW 180 Terr		Miami	33015
7	Benabe, Kerlida	1475 NE 142 St		North Miami	33181
8	Blanchet, Sergio	1215 SW 32 Ave	Apt. 104	Miami	33135
	Cabrera, Rosa	365 NW 84 Court	Apt. 7	Miami	33126
	Cardenas, Matt	2990 SW 20 Street		Miami	33145
11	Carrera, Lucas	1300 NE Miami Garden Drive		North Miami E	33172

12	Carter, Roderick	17121 NW 46 Ave		Miami Garder	33055
13	Cooper, Larry	12455 NW 13 Ave		North Miami	33167
14	Cruz, Sheila	9125 SW 77 Ave	Apt. A-310	Miami	33156
15	Cruzado, Hernan	3395 SW 29 Street		Miami	33133
16	Dauphin, Fernando	1504 NW 119 Street	Apt. 206	Miami	33167
17	Dingle, Kimyetta	147 NW 32 St		Miami	33127
18	Douglas, Crysteena	1309 NW 110 Terr	Apt. B	North Miami	33181
19	Duran, Niurys	2435 NW 33 Street		Miami	33142
20	Eans, Stephenson	3850 Thomas Ave		Miami	33133
21	Felix, Jacklyn	2075 NE 164 St		North Miami	33162
22	Ferreras, Lenin	15021 NE 7 Ave		Miami	33161
23	Fuentes, Victoria	1529 SW 16 Street		Miami	33145
24	Fulton Jr, James	31 NE 185 Terr		Miami	33179
25	Guerrier, Sanchez	17001 NE 8 Pl		North Miami E	33162
26	Guillama, Regla	250 NW 63 Court		Miami	33126
27	Hernandez, Liset	8707 SW 97 Ave	Apt. 104	Miami	33173
28	Hernandez, Manuel	3031 SW 27 Ave	Apt. 17	Miami	33133
29	Jean, Benjamin	1319 NW 71 Terr		Miami	33147
30	Lawrence, Kashma	700 NE 23 St	Apt 306	Miami	33137
31	Leftwich, Michelle	1717 N Baysore Dr	Apt 3355	Miami	33132
32	Lopez, Priscilla	1099 E 1 Ave		Hialeah	33010
33	Mahmood, Arshad	10811 SW 88 Street	Apt 249	Miami	33176
34	Maravilla, Ana	3601 NW 2 Street		Miami	33125
35	Marc, Caleb	16830 NE 9 Ave		NMiami	33162
36	McClain, Tanisha	15455 NE 6 Ave	Apt. C327	Miami	33162
37	Mendieta, Luis	6379 SW 138 path		Miami	33183
38	Mon, Nelson	230 SW 62 Ave		Miami	33144
39	Murphy, Keegan	650 W Ave	Apt 1112	Miami Beach	33139
40	Ortiz, Robert	220 Corydon Dr		Miami	33166
41	Oyefesobi, Linda	18821 NE 3 Court	Apt. 505	Miami	33179
42	Pacheco, Keesha	229 NW 86 Street		Miami	33150
43	Patterson, Cheyenne	125 E 12 Street		Hialeah	33010
44	Perez, Hernan	457 NW 57 Ave	Apt 3N	Miami	33126
45	Perez, Michelle	1160 NW 141 Street		Miami	33168
46	Rodriguez, Lazaro	1774 SW 9 St	Apt. 2	Miami	33135
47	Rodriguez, Roy	17675 SW 31 Ct		Miramar	33029
48	San Martin,	9016 Collins Ave	Apt 3	Sunrise	33154
49	Sardzinski, Karen	2520 Floral Road		Lantana	33462
50	Schweitzer, Leilani	22242 SW 98 Pl		Miami	33190
51	Simonis, Evens	1051 NE 149 St	Apt A	Miami	33161
52	Smith, Tauheedah	20108 NW 58 Place		Hialeah	33015
53	Stewart, Eddie	1244 Pennsylvania Av		Miami Beach	33139
54	Torres, Stephanie	3137 SW 6 Street		Miami	33135
55	Valdivieso,	2025 NE 164 St	Apt. 907	North Miami	33162
56	Vasquez, Gustavo	7130 NW 179 Street	Apt. 104	Miami Lakes	33015
57	Vazquez, Eric	13268 NW 9 Lane		Miami	33182
58	Wilson, Jennifer	15244 SW 111 Court		Miami	33157
59	Zinn, Jeannette	35 D Venetian Way	Apt 108	Miami Beach	33139

Bayside Chili's

Enterprise Zone	29
Total Employees	88
Percentage of Employees in the Enterprise Zone	33%