

## **ORDINANCE NO. 1734**

**AN ORDINANCE OF THE CITY OF OVIEDO, FLORIDA, RELATING TO ECONOMIC DEVELOPMENT; PROVIDING FOR A REFERENDUM ELECTION AND BALLOT LANGUAGE FOR AN ELECTION SCHEDULED FOR NOVEMBER 7, 2023, RELATING TO AN ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PURSUANT TO SECTION 196.1995, FLORIDA STATUTES; REPEALING ORDINANCE NO. 1722; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, THE CORRECTION OF SCRIVENER'S ERRORS AND AN EFFECTIVE DATE**

**WHEREAS**, the City is granted the authority under Section 2(b), Article VIII of the State Constitution to exercise any power for municipal purposes except when expressly prohibited by law; and

**WHEREAS**, Section 196.1995, Florida Statutes, authorizes, upon approval by the municipal electorate in a referendum, a municipality to grant Ad Valorem tax exemptions to new businesses and expanding existing businesses; and

**WHEREAS**, the City Council desires the continual expansion of the non-residential tax base of the City of Oviedo by attracting new businesses and expanding existing businesses within the City of Oviedo; and

**WHEREAS**, the City Council desires to continue to promote and enhance the economic climate within the City of Oviedo by enhancing its financial attractiveness by creating additional local jobs and attaining other benefits deriving from economic development through Ad Valorem tax incentives for new businesses to locate in the City and for existing businesses in the City to expand; and

**WHEREAS**, the City Council determined that it could assist and improve the long-term economic climate of the City, and promote the public interest, health, safety, and welfare of the citizens of the City of Oviedo, by proposing to the electorate of the City that the City Council be authorized to grant property tax exemptions to new businesses and expansions of existing businesses pursuant to Section 3, Article VII of the State Constitution and Section 196.1995, Florida Statutes; and

**WHEREAS**, the City Council discussed the potential use of, and agreed upon the utility and potential public benefits associated with, the provision of Ad-Valorem exemptions at a publicly noticed Regular Session on March 21, 2022, May 2, 2022, May 16, 2022, October 17, 2022, November 7, 2022 and December 5, 2022; and

**WHEREAS**, the City Council recognizes that, if the electorate of Oviedo grants the authority requested hereunder, Ad Valorem tax exemptions would be approved on a case-by-case basis under the criteria specifically established under Florida law; and

**WHEREAS**, the City Council has determined that a referendum election regarding the issue of the continued authority of the City to grant Ad Valorem property tax exemptions to new businesses and expanding existing businesses for the purpose of creating new, full-time jobs in the City should be scheduled; and

**WHEREAS**, on May 16, 2022, the City Council adopted Ordinance No. 1722 which provided for the Referendum Election addressed in this Ordinance to be held on November 8, 2022, during the State General Election, however, due to an error in the Seminole County Supervisor of Elections Office, the required language for the Referendum Election was not included on the printed ballot for the State General Election held on November 8, 2022, and as a result Ordinance No. 1722 should be repealed.

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA, AS FOLLOWS**

**SECTION 1. RECITALS.** The foregoing recitals are hereby fully incorporated herein by this reference as legislative findings and the intent and purpose of the City Council of the City of Oviedo.

**SECTION 2. REFERENDUM ELECTION.** A referendum election is hereby called by the City Council of the City of Oviedo to determine whether the ballot question appearing in Section 3 hereof shall be approved by a majority of the votes cast in such referendum election in which qualified electors residing in the City shall participate. Such referendum election shall be held and conducted in the manner prescribed by law for all referendum elections. The date of the referendum election shall be the date scheduled for the United States General Election, November 7, 2023, unless the City Council directs that the referendum election occurs sooner by adoption of a resolution. The places for voting in such referendum election shall be established for the election when the election is scheduled by the City Council. All duly qualified electors of the City of Oviedo shall be entitled to participate in said referendum election. The date and all matters relating to the referendum election shall be coordinated by the City Clerk with the Supervisor of Elections of Seminole County.

**SECTION 3. ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION.**

(a) *Purpose of question.* It is proposed that the City of Oviedo, be authorized to grant economic development Ad Valorem tax exemptions pursuant to Section 196.1995, Florida Statutes, which provides that a municipality may call a referendum within its jurisdiction to determine whether the electorate in that jurisdiction will authorize that municipality to grant such exemptions under Section 3, Article VII of the State Constitution. Upon a majority vote in favor of such authority, the City may exempt, at its discretion and by ordinance, from Ad Valorem taxation up to one hundred percent (100%) of the assessed value of all improvements to real property made by or for the use of a new business, or up to one hundred percent (100%) of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate

such expansion of an existing business, provided that the improvements to real property are made or the tangible personal property is added or increased on or after the day the ordinance is adopted.

(b) *Ballot question.* The following question shall be placed on the ballot, which shall be worded substantially as follows:

PROPOSED ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION  
AUTHORIZATION FOR CONSTITUTIONALLY ALLOWED PURPOSES

Shall the City Council of the City of Oviedo be authorized to grant, pursuant to Section 3 of Article VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new fulltime jobs in the City?

\_\_\_\_\_ YES For authority to grant exemptions.

\_\_\_\_\_ NO Against authority to grant exemptions.

**SECTION 4. IMPLEMENTING ADMINISTRATIVE ACTIONS.** The City Manager, City Clerk, and City Attorney are hereby authorized and directed to take such actions as they may deem necessary and appropriate in order to implement the provisions of this Ordinance. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed effectual and prudent.

**SECTION 5. CONFLICTS.** All ordinances or part of ordinances in conflict with this Ordinance are hereby repealed and, in particular, Ordinance No. 1722 is hereby repealed.

**SECTION 6. SEVERABILITY.** If any section, subsection, sentence, clause, phrase, word, or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

**SECTION 7. CODIFICATION.** If the electorate approves the ballot question set forth in this Ordinance, the provisions of Sections 1, 2, and 3 shall be made a part of the *Code of Ordinances of the City of Oviedo, Florida* in such a manner and with such notes as are deemed desirable by the code codifier.

**SECTION 8. SCRIVENER'S ERRORS.** Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Manager, or designee, without the need for a public hearing.

**SECTION 9. EFFECTIVE DATE.** This Ordinance shall become effective immediately upon adoption by the City Council of the City of Oviedo, Florida; provided, however, that the ballot proposal in Section 3 shall only become effective if a majority of the registered electors of the City of Oviedo who vote in the referendum election approve the ballot question set forth in Section 3 of this Ordinance.

**FIRST READING:** June 19, 2023

**SECOND READING:** July 17, 2023

**PASSED AND ADOPTED this 17th day of July, 2023.**

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**MEGAN SLADEK**  
**MAYOR of the City of Oviedo, Florida**

**ATTEST:**

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**ELIANNE RIVERA**  
**CITY CLERK**