

**ORDINANCE NO. 2024-24**

**AN ORDINANCE RELATING TO ST. LUCIE COUNTY, FLORIDA TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY: AMENDING ORDINANCE 2022-023, WHICH ESTABLISHED AN EXEMPTION FROM CERTAIN REAL AND PERSONAL PROPERTY AD VALOREM TAXATION FOR FEDEX GROUND PACKAGE SYSTEM, INC., 13701 SW ANTHONY F. SANSONE SR. BOULEVARD, PORT ST. LUCIE, FLORIDA, FOR A NEW BUSINESS, TO REFLECT THE NAME CHANGE FROM FEDEX GROUND PACKAGE SYSTEMS INC. TO FEDERAL EXPRESS CORPORATION AKA FEDEX EXPRESS.**

**WHEREAS**, on August 9, 2022, the Board of County Commissioners of St. Lucie County (“Board”) adopted Ordinance 2022-023, approving an ad valorem tax exemption for FedEx Ground Package System, Inc.

**WHEREAS** “FedEx Ground Package System, Inc.,” is requesting a new ordinance to be adopted to grant the remaining years of the tax exemption to “FedEx Express” under the same terms and conditions as Ordinance 2022-023.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY, FLORIDA:**

Ordinance 2022-023 to be amended in its entirety and replaced with the following:

**ARTICLE I**  
**Short Title**

This Ordinance shall be known as County Ordinance No. 2024-24, “Economic Development Ad Valorem Tax Exemption – FedEx Express.”

**ARTICLE II**  
**Procedure**

After consideration of the report of the Property Appraiser and in accordance with the procedure set forth in County Ordinance 92-24, “Economic Development Ad Valorem Tax Exemption Regulations of St. Lucie County, Florida.” The Board grants and establishes an exemption from ad valorem taxation of the assessed value of FedEx Express, in accordance with the following exemption phase out schedule for the tax years listed below:

Year 1	-	100% (Completed)
Year 2	-	100% (Completed)
Year 3	-	100%
Year 4	-	100%
Year 5	-	100%
Year 6	-	90%

Year 7	-	80%
Year 8	-	60%
Year 9	-	40%
Year 10	-	20%

No exemption shall be granted on the land on which improvements are made by FedEx Express.

**ARTICLE III**  
**Ad Valorem Tax Revenues**

The total revenues available to the County for the 2022 fiscal year from ad valorem tax sources were \$215,042,073.91. Revenues lost to the County for the 2022 fiscal year by ad valorem tax exemptions under this section were \$567,997.82. Revenues lost by granting this exemption for the 2022 fiscal year were estimated to be \$414,390.89. As this Ordinance reflects a name change only, the 2022 analysis of the value(s) for the exemption conducted by the St. Lucie County Property Appraiser remain.

**ARTICLE IV**  
**Expiration Date**

The Economic Development Ad Valorem Tax Exemption granted to FedEx Express, an expanding business, shall be for ten (10) years from the date the original exemption is applied.

**ARTICLE V**  
**Finding**

The Board of County Commissioner of St. Lucie County, Florida, finds that FedEx Express, FKA FedEx Ground Package Systems, Inc., is a new business as defined by the St. Lucie County Ordinance No. 92-24 and Section 196.012(14), Florida Statutes. The Board reserves the right to repeal the exemption if FedEx Express no longer satisfies the criteria set out above.

**ARTICLE VI**  
**Severability**

If any section, subsection, paragraph, sentence, clause, phrase, or portion of this Ordinance is for any reason found void, invalid, unlawful, or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, independent, and severable provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

**ARTICLE VII**  
**Effective Date**

This Ordinance shall take effect upon receipt of notice of filing from the Secretary of State.

**ARTICLE VIII**  
**Adoption**

After motion and second, the vote of this Ordinance was as follows:

Commissioner Cathy Townsend, Chair	AYE
Commissioner Chris Dzadoovsky, Vice Chair	AYE
Commissioner Linda Bartz	AYE
Commissioner Jamie Fowler	AYE
Commissioner Larry Leet	AYE

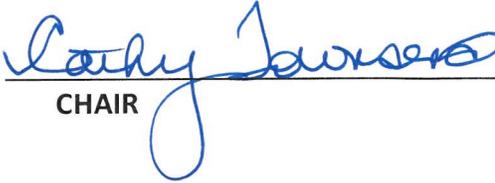
**PASSED AND DULY ADOPTED** this 4<sup>th</sup> day of June 2024.

**ATTEST:**

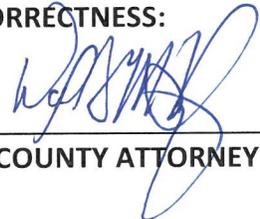
  
DEPUTY CLERK



**BOARD OF COUNTY COMMISSIONERS**  
**ST. LUCIE COUNTY, FLORIDA**

BY:   
CHAIR

**APPROVED AS TO FORM**  
**AND CORRECTNESS:**

BY:   
COUNTY ATTORNEY