

**Title XI. - ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION**

**Section 1100.10. - Continuing performance.**

- (a) The business shall continue to meet all exemption requirements during the term of the exemption;
- (b) No later than March 1 of each year during the term of the exemption, the business shall provide an annual report to the director which shall certify and, if requested by the director, contain satisfactory proof, that the business continues to meet all exemption requirements;
- (c) The business shall timely comply with all requirements of F.S. § 196.011, during the term of the exemption; and
- (d) The business shall immediately advise the county of any failure by the business to meet all exemption requirements.

(Ord. No. 2010-014, §§ 1, 2, 6-22-10)

**Section 1100.11. - Revocation of exemption.**

- (a) The board may revoke or revise the exemption at any time if the board determines in its sole discretion that (1) the business no longer meets all of the exemption requirements, (2) the application or any annual report contains a material false statement, such that the exemption likely would not have been granted or continued if the true facts had been known, or (3) the business is found guilty of a violation of law; and
- (b) If it is determined that the business was not in fact entitled to an exemption in any year for which the business received an exemption, the county, property appraiser or tax collector shall be entitled to recover all taxes not paid as a result of the exemption, plus interest at the maximum rate allowed by law, plus all costs of collection, including, without limitation, reasonable attorney's fees.

(Ord. No. 2010-014, §§ 1, 2, 6-22-10)