

ORDINANCE NO. 2026-XX

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, PERTAINING TO THE BREVARD COUNTY ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM; AMENDING CHAPTER 102 – TAXATION, ARTICLE IV. – AD VALOREM PROPERTY TAXATION, DIVISION 3. ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ORDINANCE, BREVARD COUNTY CODE OF ORDINANCES; AMENDING SECTION 102-184. – DEFINITION OF TERMS; AMENDING SECTION 102-185. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION ESTABLISHED; PROVIDING FOR RESOLUTION OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN AREA ENCOMPASSED; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES.

WHEREAS, the Board of County Commissioners is authorized to support economic growth by providing an incentive for employment opportunities that will lead to the improvement of the quality of life of the residents of Brevard County and the positive expansion of the economy; and

WHEREAS, data centers require vast tracts of land and immense capital but operate with skeleton crews (often fewer than 30 to 50 permanent staff for massive facilities), and such a low job-yield does not justify a multi-decade property tax exemption; and

WHEREAS, data centers place unprecedented demand on regional power grids and water systems for cooling, potentially artificially driving up energy costs for residents or straining localized water supplies; and

WHEREAS, land designated for a data center cannot be utilized for job-rich targeted industries, such as aerospace, defense contracting, or advanced manufacturing, which are central to the Space Coast's economic profile and generate greater long-term economic multipliers.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Brevard County, Florida, that:

SECTION 1. Recitals. The foregoing recitals are incorporated by reference into this Ordinance.

SECTION 2. Brevard County Code of Ordinances, Chapter 102 – Taxation, Article IV. – Ad Valorem Property Taxation, Division 3. – Economic Development Ad Valorem Tax Exemption Ordinance, Section 102-184. – *Definition of terms*, is hereby amended to read as follows¹:

Sec. 102-184. – Definition of terms.

The following words, phrases and terms shall have the same meanings attributed to them in current Florida Statutes and in the current Florida Administrative Code, except where the context clearly indicates otherwise:

* * *

Data center means a facility that primarily contains electronic equipment used to process, store, and transmit digital information, which may be: (a) a free-standing structure; or (b) a facility within a larger structure, that uses environmental control equipment to maintain the proper conditions for the operation of electronic equipment.

* * *

Expansion of an existing business. Shall have the meaning defined in ~~F.S. § 196.012~~ Section 196.012, Florida Statutes, as currently in effect or as amended from time to time.

* * *

New business. Shall have the meaning defined in ~~F.S. § 196.012~~ Section 196.012, Florida Statutes, as currently in effect or as amended from time to time.

SECTION 3. Brevard County Code of Ordinances, Chapter 102 – Taxation, Article IV. – Ad Valorem Property Taxation, Division 3. – Economic Development Ad Valorem Tax Exemption Ordinance, Section 102-185. – *Economic development ad valorem tax exemption established*, is hereby amended to read as follows:

Sec. 102-185. – Economic development ad valorem tax exemption established.

¹ Throughout this ordinance, additions to the Code are underlined and deletions are ~~stricken through~~. Asterisks (* * *) indicate portions of the Code unchanged by this ordinance that have been omitted for brevity.

- (a) There is herein established an economic development ad valorem tax exemption (hereinafter the "exemption"). The exemption is a local option tax incentive for new or expanding businesses which may be granted or refused at the discretion of the board.

* * *

- (e) The exemption shall be granted by ordinance for every eligible project, as determined by the board at its discretion. The exemption may be granted for a period up to ten (10) years from the date of adoption of the ordinance granting the exemption, ~~or may be granted for a period up to twenty (20) years from the date of adoption of the ordinance granting the exemption for data centers.~~

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SECTION 4. Brevard County Code of Ordinances, Chapter 102 – Taxation, Article IV. – Ad Valorem Property Taxation, Division 3. – Economic Development Ad Valorem Tax Exemption Ordinance, Section 102-187. – *Board of county commissioners' consideration of application*, is hereby amended to read as follows:

Sec. 102-187. – Board of county commissioners' consideration of application.

- (a) Within 30 days after receipt of the property appraiser's report and the EDC recommendation, the board shall hold a public hearing on the enactment of an ordinance granting the exemption. During the 60-day period, interested agencies and parties shall have the opportunity to review and comment on the application.

* * *

- (d) Any existing business in violation of any federal, state, or local law or regulation governing environmental matters may not be eligible for an exemption. Data centers shall not be eligible for an exemption.

* * *

SECTION 5. Conflict. All resolutions, ordinances, and parts thereof that may be determined to conflict with this ordinance are repealed.

SECTION 6. Severability. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall be construed as not having contained said section, subsection, sentence, clause or provision and shall not be affected by such holding.

SECTION 7. Area Encompassed. It is intended that this ordinance shall constitute a uniform law applicable in all areas of Brevard County, Florida, where Brevard County is a taxing authority.

SECTION 8. Effective Date. A certified copy of this ordinance shall be filed with the Office of the Secretary of State, State of Florida within ten (10) days of enactment. The ordinance shall take effect upon adoption and filing pursuant to law.

SECTION 9. Inclusion in Code. This ordinance shall be included in and be made part of the Code of Ordinances of Brevard County, Florida, and the sections of this ordinance may be re-numbered or re-lettered to conform to the format used in the Code of Ordinances.

DONE, ORDERED AND ADOPTED, in regular session, this 4th day of August, 2026.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY, FLORIDA

Rachel M. Sadoff, Clerk
(SEAL)

Thad Altman, Chair
As approved by the Board on 8/4/2026

Approved as to legal form and sufficiency:

County Attorney