



BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

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March 11, 2025

Property Appraiser Dana Blickley
400 South Street, 5th Floor
Titusville, FL 32780

RE: Taxation of Private Entities operating in the Space Industry on Federally Owned Lands

Dear Property Appraiser Blickley,

Recent Board of County Commissioners meetings have included citizen comments alleging Brevard County is not collecting taxes from private entities located on Kennedy Space Center, such as Blue Origin and SpaceX.

Due to the division of duties provided for by law between the Board and your offices, we are seeking your assistance in understanding this concern. Please provide a written response as to how ad valorem taxes are assessed and collected from private entities located on federally owned lands.

It is the understanding of this Board that all property of the United States federal government is generally exempt from ad valorem taxation. We further understand that, with the exception of ad valorem tax abatements and other exemptions provided by law, the tangible personal property of private entities leasing federal land is subject to ad valorem taxes, and that the millage rate for tangible personal property is the same as that of real property in the jurisdiction where the tangible assets are located. If the subject private entities are not being taxed appropriately, it is our obligation to remedy such deficiency.

It would be appreciated if your response includes data related to the assessed values, applicable exemptions, and dollar amounts collected from private entities operating in the space industry located on lands owned by the U.S. federal government.

Sincerely,

Rob Feltner, Chairman

As ratified by the Brevard County Board of County Commissioners