VILLAGE OF INDIANTOWN
AGENDA
REGULAR VILLAGE COUNCIL MEETING

April 24, 2025
6:00 PM
15516 SW Osceola Street Suite C. Indiantown, Florida 34956

VILLAGE COUNCIL
CARMINE DIPAOLO, MAYOR
ANGELINA PEREZ, VICE MAYOR
VERNESTINE PALMER, COUNCILMEMBER
PHYLLIS WATERS BROWN, COUNCILMEMBER
KAREN ONSAGER, COUNCILMEMBER

ADMINISTRATION
TARYN KRYZDA, VILLAGE MANAGER
WADE C VOSE ESQ, VILLAGE ATTORNEY
LARHONDA MCBRIDE, VILLAGE CLERK

Civility: Being "civil" is not a restraint on the First Amendment right to speak out, but it is more than just being polite. Civility is stating your opinions and beliefs, without degrading someone else in the process. Civility requires a person to respect other people's opinions and beliefs even if he or she strongly disagrees. It is finding a common ground for dialogue with others. It is being patient, graceful, and having a strong character. That's why we say "Character Counts" in Indiantown. Civility is practiced at all Village meetings.

Special Needs: If anyone attending this meeting requires a reasonable accommodation, please contact LaRhonda McBride, Village Clerk, by telephone at (772) 597-9900 or by email at lmcbride@indiantownfl.gov at least 48 hours in advance.

Quasi-Judicial Hearings: Some of the matters on the Agenda may be "quasi-judicial" in nature. Village Council Members are required to disclose all ex-parte communications regarding these items and are subject to voir dire by any affected party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment, without being sworn. Unsworn comment will be given its appropriate weight by the Village Council.

Appeal of Decision: If a person decides to appeal any decision made by the Village Council with respect to any matter considered at this meeting, he or she will need a record of the proceeding, and for that purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes any testimony and evidence upon which the appeal will be based.

Consent Agenda: Those matters included under the Consent Agenda are typically self-explanatory,

non-controversial, and are not expected to require review or discussion. All items will be enacted by a single motion. If discussion on an item is desired, any Village Council Member, without a motion, may "pull" or remove the item to be considered separately. If any item is quasi-judicial, it may be removed from the Consent Agenda to be heard separately, by a Village Council Member, or by any member of the public desiring it to be heard, without a motion.

CALL TO ORDER

ROLL CALL

INVOCATION - Pastor George Palmer, Sr.

PLEDGE OF ALLEGIANCE

ADDITIONS, DELETIONS, PULLED ITEMS OR OTHER MODIFICATIONS

PROCLAMATIONS, AWARDS AND SPECIAL PRESENTATIONS

1 Proclamation for Building Safety Month

2 Proclamation for Public Service Recognition Week

3 Martin County Fire Rescue Quarterly Update
Council receives the update

PUBLIC COMMENT (3 MINUTES EACH)

-The public is invited to comment for up to 3 minutes ***on any item not on the Agenda.*** *Questions are typically deferred to staff, and if civility is not practiced, the Mayor may rule the person out of order, and may require the person be removed from the meeting.*

COMMENTS BY VILLAGE COUNCIL MEMBERS

COMMITTEE REPORTS

COMMENTS BY VILLAGE MANAGER

APPROVAL OF AGENDA

CONSENT AGENDA

4 March 27, 2025, Meeting Minutes
Recommendation to Approve

QUASI-JUDICIAL HEARINGS (ITEMS MAY ALSO BE UNDER ORDINANCES OR RESOLUTIONS, AS APPROPRIATE)

REGULAR AGENDA

5 RESOLUTION NO. 003-2025 -- A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF INDIANTOWN, FLORIDA, CALLING A REFERENDUM PURSUANT TO SECTION 196.1995, FLORIDA STATUTES, ON THE QUESTION OF WHETHER THE INDIANTOWN VILLAGE COUNCIL MAY GRANT ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS WITHIN THE VILLAGE; PROVIDING FOR DIRECTION TO THE VILLAGE CLERK AND COORDINATION WITH THE MARTIN COUNTY SUPERVISOR OF ELECTIONS; AND PROVIDING FOR FINDINGS, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.
Staff recommends that the Council consider and approve a resolution calling the referendum election.

6 Properties Mayor Dipaolo is Recommending the Village Consider Acquiring
The Council provide staff with direction.

FIRST READING ORDINANCES

7 ORDINANCE NO. 03-2025 -- AN ORDINANCE OF THE VILLAGE OF INDIANTOWN, FLORIDA, CREATING CHAPTER 20 “FINANCE AND TAXATION” OF THE VILLAGE OF INDIANTOWN CODE OF ORDINANCES; CREATING CHAPTER 20, ARTICLE 1 “IN GENERAL”; CREATING CHAPTER 20, ARTICLE 2 “ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS” TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE VILLAGE OF INDIANTOWN, AS PERMITTED BY SECTION 196.1995, FLORIDA STATUTES; ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES; PROVIDING DEFINITIONS AND REQUIREMENTS; PROVIDING PROCEDURES FOR APPLICATION FOR EXEMPTION; SPECIFYING DUTIES OF THE PROPERTY APPRAISER IN CONNECTION WITH SUCH PROPERTY; PROVIDING FOR FINDINGS, CODIFICATION, CONFLICTS, AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE CONTINGENT UPON REFERENDUM APPROVAL OF TAX EXEMPTION AUTHORITY BY THE VOTERS OF THE VILLAGE.
Staff recommends approval of the ordinance on first reading.

SECOND READING ORDINANCES

DISCUSSION ITEMS

PUBLIC COMMENT

-The public is invited to comment for up to 3 minutes ***on any item not on the Agenda.*** *Questions are typically deferred to staff, and if civility is not practiced, the Mayor may rule the person out of order, and may require the person be removed from the meeting.*

ANNOUNCEMENTS

NEXT REGULAR MEETING (ANNOUNCE TIME, DATE AND LOCATION)

ADJOURNMENT

VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE: April 24, 2025

MEETING TYPE: Regular Village Council Meeting

AGENDA ITEM TITLE: Proclamation for Building Safety Month

SUMMARY OF ITEM: Building Safety Month is an international campaign that raises public awareness about the importance of building codes and the role of building safety professionals in maintaining safe and resilient structures

FISCAL IMAPCT STATEMENT: N/A

RECOMMENDATION:

PREPARED BY: Renae Cherry DATE: 03/27/25

ATTACHMENTS:
Description
250424 - Proclamation for Building Safety Month May 2025.doc

Proclamation

BUILDING SAFETY MONTH
MAY, 2025

WHEREAS, Building Safety Month is an international campaign that raises public awareness about the importance of building codes and the role of building safety professionals in maintaining safe and resilient structures; and

WHEREAS, someone like a permit technician's role starts long before the construction crews arrive on-site, and they play a vital role in ensuring that the right permits are issued for construction projects, helping to maintain safety, compliance, and overall community well-being; and

WHEREAS, building safety employees must be highly vigilant and aware of numerous aspects throughout the entire building process to ensure compliance with regulations and safety standards; and

WHEREAS, the 2025 theme for Building Safety Month, "Building Safety: Where You Live, Work, and Play," highlights the necessity of adopting and enforcing up-to-date building codes and encourages community involvement in building safety practices.

NOW, THEREFORE, I, Carmine Dipaolo, Mayor of the Village of Indiantown, Florida do hereby proclaim May 2025, as Building Safety Month and encourage all residents, businesses, and organizations to celebrate by participating in activities that promote sustainability, environmental awareness, and the protection of our shared community.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the Village of Indiantown, Florida to be affixed this 24th day of April 2025.

ATTEST:

_____ _____

LaRhonda McBride
Village Clerk

Carmine Dipaolo
Mayor

VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE: April 24, 2025

MEETING TYPE: Regular Village Council Meeting

AGENDA ITEM TITLE: Proclamation for Public Service Recognition Week

SUMMARY OF ITEM: Public servants at all levels of government dedicate their time, talents, and efforts to serving the needs of our communities, enhancing the quality of life, and ensuring the effective operation of public programs and services.

FISCAL IMAPCT STATEMENT: N/A

RECOMMENDATION:

PREPARED BY: Renae Cherry DATE: 03/27/25

ATTACHMENTS:
Description
250424 - Proclamation for Public Service Recognition Week.doc

Proclamation

Public Service Recognition Week
May 4-10, 2025

WHEREAS, public servants at all levels of government dedicate their time, talents, and efforts to serving the needs of our communities, enhancing the quality of life, and ensuring the effective operation of public programs and services; and

WHEREAS, millions of public employees work tirelessly to provide essential services such as public safety, healthcare, education, environmental protection, social services, and infrastructure maintenance; and

WHEREAS, these dedicated individuals exemplify professionalism, integrity, and commitment, often going above and beyond to serve their fellow citizens and improve the well-being of our society; and

WHEREAS, Public Service Recognition Week, celebrated annually during the first full week of May, honors the invaluable contributions of public servants and acknowledges their dedication to making communities stronger, safer, and more inclusive; and

NOW, THEREFORE, I, Carmine Dipaolo, Mayor of the Village of Indiantown, Florida do hereby proclaim May 4-10, 2025, as Public Service Recognition Week and encourage all residents, businesses, and organizations to celebrate by participating in activities that promote sustainability, environmental awareness, and the protection of our shared home.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the Village of Indiantown, Florida to be affixed this 24th day of April 2025.

ATTEST:

_____ _____

LaRhonda McBride
Village Clerk

Carmine Dipaolo
Mayor

VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE: April 24, 2025

MEETING TYPE: Regular Village Council Meeting

AGENDA ITEM TITLE: Martin County Fire Rescue Quarterly Update

SUMMARY OF ITEM: Martin County Fire Rescue Quarterly Update Chief Shell

FISCAL IMAPCT STATEMENT: N/A

RECOMMENDATION: Council receives the update

PREPARED BY: LaRhonda McBride DATE: 04/11/25

ATTACHMENTS:
Description

VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE:	April 24, 2025
MEETING TYPE:	Regular Village Council Meeting
AGENDA ITEM TITLE:	March 27, 2025, Meeting Minutes
SUMMARY OF ITEM:	March 27, 2025, Meeting Minutes
FISCAL IMAPCT STATEMENT:	NA
RECOMMENDATION:	Recommendation to Approve
PREPARED BY:	LaRhonda McBride DATE: 04/17/25

ATTACHMENTS:
Description
250327 Regular Village Council Meeting - LM.pdf

VILLAGE OF INDIANTOWN
REGULAR VILLAGE COUNCIL MEETING MINUTES
March 27, 2025
6:00 PM

15516 SW Osceola Street, Suite C
Indiantown, FL 34956

CALL TO ORDER: 6:00 p.m.

ROLL CALL: LaRhonda McBride, Village Clerk

PRESENT: Mayor Carmine Dipaolo, Vice Mayor Angelina Perez, Council Member Vernestine Williams Palmer, Council Member Phyllis Waters Brown, and Council Member Karen Onsager. *Staff:* Village Manager Taryn Kryzda, Village Attorney Wade C. Vose, Parks & Recreation Supervisor Brian Green, Public Works & Utilities Director Patrick Nolan, Finance Director Michael Florio, Village Clerk LaRhonda McBride, and Administrative Assistant Renae Cherry.

INVOCATION: Pastor Pitts

PLEDGE OF ALLEGIANCE: Mayor Dipaolo led the Pledge of Allegiance.

ADDITIONS, DELETIONS, PULLED ITEMS OR OTHER MODIFICATIONS: None

PROCLAMATIONS, AWARDS AND SPECIAL PRESENTATIONS:

1. Proclamation for Autism Awareness Month

   Village Clerk McBride presented the proclamation in honor of Autism Awareness Month.

   Jean Wright and Julie Roberts accepted the proclamation.

2. Proclamation for Water Conservation Month

   Village Clerk McBride presented the proclamation in honor of Water Conservation Month.

Public Works & Utilities Director Patrick Nolan accepted the proclamation.

3. Parks and Recreation Advisory Board Introductions

Parks & Recreation Supervisor Brian Green introduced Board Chair Rosendo Pacheco.

Chair Pacheco spoke regarding the ways in which sports programs would help unite the community. He introduced Advisory Board Member Susan Gibbs Thomas.

Board Member Gibbs Thomas outlined the future efforts of the Advisory Board and introduced Vice Chair Christopher Corey and Advisory Board Member Carolyn Diane Parker. She encouraged members of the community to have open communication with the Board.

Mayor Dipaolo invited the Advisory Board to attend the Strategic Planning Session on Saturday, March 29, 2025, at 9:00 a.m.

4. Public Works & Utilities Update Presentation from Joint Meeting on March 7, 2025

Public Works & Utilities Director Nolan gave an update on current and upcoming public works projects, including projects to improve roadways and drainage as well as the water plant and water mains, and to build a deep injection well.

PUBLIC COMMENT:

Kiana Kelly, Coordinator with the Children's Services Council's Martin Reads program, spoke regarding summer learning loss among students.

Council Member Onsager asked what strategies are effective for combatting summer learning loss.

Ms. Kelly explained that although there are structured programs through the Boys & Girls Club, the YMCA, and the public library, some children are unaware of or lack access to those programs. She stated that Martin Reads hopes to raise awareness, including through volunteerism, by pairing adult volunteers with children in vulnerable populations to read together.

COMMENTS BY VILLAGE COUNCIL MEMBERS:

Council Member Onsager had no comments.

Vice Mayor Perez requested that Staff draft a proclamation in honor of Teacher and Staff Appreciation Week in May.

Mayor Dipaolo stated he would hold his comments until the end.

Council Member Waters Brown announced that there would be country music and food vendors at the marina on Sunday, March 30, 2025, from 12:00 to 3:00 p.m.

Council Member Williams Palmer thanked everyone in attendance for supporting the Council and the Village.

COMMITTEE REPORTS: None.

COMMENTS BY VILLAGE MANAGER:

Village Manager Kryzda had no comments.

APPROVAL OF AGENDA:

Motion was made to approve the Agenda by Council Member Onsager. Motion was duly seconded by Council Member Waters Brown and approved unanimously.

CONSENT AGENDA:

Motion was made to approve the Consent Agenda by Council Member Onsager. Motion was duly seconded by Council Member Waters Brown and approved unanimously.

5. Approval of the Minutes of the Council Meeting of March 13, 2025
6. Authorization to Participate in and Co-Sponsor the 2025 Independence Day Fireworks Show in Cooperation with the Indiantown Chamber of Commerce

REGULAR AGENDA:

7. Approval of Payments to Cyber Electric of Central FL, Inc., for Emergency Repairs to the Water Plant, Wastewater Plant, Lift Stations, and Wells

   Public Works & Utilities Director Nolan provided an overview of the item.

   Motion was made to approve payments to Cyber Electric of Central FL, Inc., by Council Member Williams Palmer. Motion was duly seconded by Council Member Onsager and approved unanimously.

8. Change Order – 12” Watermain Looping of West Farm Road and SR 710 - Bowman Project #010605-01-016

   Public Works & Utilities Director Nolan provided an overview of the item.

Motion was made to approve the change order by Council Member Onsager. Motion was duly seconded by Council Member Waters Brown and approved unanimously.

9. Determine if the Village Is Interested in Making an Offer on the Parcel Located on the Corner of SW 153rd Street and SW Madison Avenue

Village Manager Kryzda provided an overview of the item and recommended the lower appraisal of $1,900.00.

Mayor Dipaolo proposed that the Village also buy the property behind Village Hall and requested an appraisal for that property.

Discussion ensued regarding the projected cost, process, and timeline of the proposed appraisals.

Motion was made to direct the Village Manager to proceed with appraisals on both the parcel located at the corner of SW 153rd Street and SW Madison Avenue, and the parcel located behind Village Hall, by Council Member Waters Brown. Motion was duly seconded by Council Member Onsager and approved unanimously.

10. Consideration of a Special Election to Propose a Referendum to Provide an Economic Development Ad Valorem Tax Exemption Program

Village Manager Kryzda and Village Attorney Vose provided an overview of the item.

Discussion ensued regarding the qualifications needed for businesses to be eligible for tax exemptions, what kinds of properties would be eligible for tax exemptions, the percentage of exemptions and how percentages are determined, and how tax exemptions would help attract businesses to Indiantown.

Motion was made to approve the referendum by Council Member Onsager. Motion was duly seconded by Council Member Williams Palmer and approved unanimously.

FIRST READING ORDINANCES: None

SECOND READING ORDINANCES: None

DISCUSSION ITEMS: None

ANNOUNCEMENTS:

Mayor Dipaolo advised that he had traveled to Tallahassee with Village Manager Kryzda to meet with Senator Gayle Harrell, Representative John Snyder, and Representative Toby Overdorf regarding key legislative issues. He stated that they had lobbied against doing away with property taxes, sovereign immunity, a utility services cap, community redevelopment, and raising local business taxes, and lobbied for protecting local decision-making. They also met with the Department of Environmental Protection regarding funding.

Village Manager Kryzda stated that the Village had been awarded another $5 million through the Department of Environmental Protection for wastewater projects.

Vice Mayor Perez announced that the next Family Market would be held on March 27, 2025, at 9:30 a.m. in Big Mound Park, and the next Food Drive would be held on April 10, 2025, at 8:00 a.m. in Booker Park. Additionally, she advised that registration is now open for Indiantown High School's 2025-2026 school year. She offered to provide a tour of the school to any interested parents.

Parks & Recreation Supervisor Brian Green advised that the boxing ring was projected to be completed by Monday, March 31, 2025. Boxing sessions will be held on Monday and Wednesday nights from 6:00 to 7:00 p.m., and interested children can register via a QR code on flyers from the Parks Department.

Mayor Dipaolo proposed naming the boxing ring and gym after Mr. Garcia from the Garcia Group, a donor and boxing enthusiast. He stated that the other donors would also be acknowledged in other ways, but requested a banner specifically acknowledging Mr. Garcia, who was the primary contributor.

Consensus was reached to name the gym after Mr. Garcia.

Village Manager Kryzda reminded all of the Strategic Planning Session on Saturday, March 29, 2025, at 9:00 a.m., which would be open to the public.

NEXT REGULAR MEETING: April 10, 2025

ADJOURNMENT: 7:10 p.m.

ATTEST: **VILLAGE OF INDIANTOWN, FLORIDA**

_____ _____

LaRhonda McBride
Village Clerk

Carmine Dipaolo,
Mayor

_____
Date

VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE: April 24, 2025

MEETING TYPE: Regular Village Council Meeting

AGENDA ITEM TITLE: RESOLUTION NO. 003-2025 -- A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF INDIANTOWN, FLORIDA, CALLING A REFERENDUM PURSUANT TO SECTION 196.1995, FLORIDA STATUTES, ON THE QUESTION OF WHETHER THE INDIANTOWN VILLAGE COUNCIL MAY GRANT ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS WITHIN THE VILLAGE; PROVIDING FOR DIRECTION TO THE VILLAGE CLERK AND COORDINATION WITH THE MARTIN COUNTY SUPERVISOR OF ELECTIONS; AND PROVIDING FOR FINDINGS, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

SUMMARY OF ITEM: At the March 27, 2025 Village Council meeting, the Council discussed whether they should call a referendum election to seek Village voter approval to authorize the Village Council to grant economic development ad valorem tax exemptions to certain new and expanding businesses in the Village pursuant to Section 196.1995, Florida Statutes.

After discussion, the Council provided direction to staff that such an election should be called. The attached resolution accomplishes this task.

After consultation with the Martin County Supervisor of Elections, the Supervisor has advised that there are multiple options for holding such an election, all with an anticipated election date of August 12, 2025:

- Holding a Mail Ballot election pursuant to Florida's Mail Ballot Election Act, whereby vote-by-mail ballots would be mailed to each registered voter in the Village, which would need to be completed and returned by election day.
- Holding an in-person election at a physical location in the Village on election day only.
- Holding an in-person election at a physical location in the Village on election day, with early voting available. Under Florida law, if early voting is provided for, early

voting must be held from at least the 10th day through the 3rd day (a total of 8 days) before election day.

Supervisor of Elections Vicki Davis has advised that she will be in attendance at this Council meeting to answer any questions from the Council or the public concerning these options.

The resolution as attached provides for a mail ballot election, but can easily be modified at the Council meeting to specify one of the other available options.

The resolution provides for the following ballot summary for the referendum, which is based on the requirements of Sec. 196.1995, Fla. Stat., and the ballot language used by Martin County in its 2020 referendum reauthorizing its economic development tax exemption authority:

ECONOMIC DEVELOPMENT INCENTIVE
AD VALOREM TAX EXEMPTION FOR
NEW BUSINESSES AND EXPANSION OF
EXISTING BUSINESSES

These exemptions would provide economic incentives assisting new or expanding businesses that will have a positive economic impact on the Village economy. Exemptions don't apply to school or county taxes.

Shall the Indiantown Village Council be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the Village?

_____ Yes – For authority to grant exemptions.
_____ No – Against authority to grant exemptions.

FISCAL IMAPCT STATEMENT: The immediate fiscal impact of holding the referendum would be payment for the costs of the Supervisor of Elections conducting the election.

RECOMMENDATION: Staff recommends that the Council consider and approve a

resolution calling the referendum election.

PREPARED BY: Wade C Vose Esq DATE: 04/17/25

ATTACHMENTS:
Description
Resolution No. 003-2025 â€“ Calling a Referendum on Granting Economic Development Ad Valorem Tax Exemptions.docx

VILLAGE OF INDIANTOWN, FLORIDA

RESOLUTION NO. 003-2025

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF INDIANTOWN, FLORIDA, CALLING A REFERENDUM PURSUANT TO SECTION 196.1995, FLORIDA STATUTES, ON THE QUESTION OF WHETHER THE INDIANTOWN VILLAGE COUNCIL MAY GRANT ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS WITHIN THE VILLAGE; PROVIDING FOR DIRECTION TO THE VILLAGE CLERK AND COORDINATION WITH THE MARTIN COUNTY SUPERVISOR OF ELECTIONS; AND PROVIDING FOR FINDINGS, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 196.1995, Florida Statutes, provides that the Village Council of the Village of Indiantown, Florida, may hold a referendum to allow the voters to determine whether the Village Council should be authorized to grant economic development ad valorem tax exemptions to certain new and expanding businesses in the Village of Indiantown under Section 3, Article VII of the State Constitution; and

WHEREAS, the Village Council finds that calling such a referendum is in the best interest of the public health, safety and welfare of the citizens of the Village of Indiantown, Florida.

NOW, THEREFORE BE IT RESOLVED, by the Village Council of the Village of Indiantown, Florida, as follows:

SECTION 1. RECITALS. The foregoing recitals are true and correct and by this reference are hereby incorporated herein and made an integral part hereof as though fully set forth herein, and adopted as findings of the Village Council of the Village of Indiantown.

SECTION 2. CALL OF REFERENDUM AT MAIL BALLOT ELECTION. The Village Council hereby requests and directs the Martin County Supervisor of Elections to conduct a mail ballot election pursuant to the Mail Ballot Election Act, Sections 101.6101 – 101.6107, Florida Statutes, to be held on August 12, 2025, and to place on such ballot the following referendum to be voted upon by the electors of the Village of Indiantown:

ECONOMIC DEVELOPMENT INCENTIVE AD VALOREM TAX EXEMPTION FOR NEW BUSINESSES AND EXPANSION OF EXISTING BUSINESSES

These exemptions would provide economic incentives assisting new or expanding businesses that will have a positive economic impact on the Village economy. Exemptions don't apply to school or county taxes.

Shall the Indiantown Village Council be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the Village?

_____ Yes – For authority to grant exemptions.

_____ No – Against authority to grant exemptions.

SECTION 3. AUTHORITY UPON APPROVAL AT REFERENDUM. Pursuant to Section 196.1995(5), Florida Statutes, upon majority vote in favor of such authority in such referendum, the Village Council, at its discretion, by ordinance may exempt 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 and of all tangible personal property of such 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.

SECTION 4. DIRECTIONS TO VILLAGE CLERK AND COORDINATION WITH SUPERVISOR OF ELECTIONS. The Village Clerk is hereby authorized and directed to coordinate with the Martin County Supervisor of Elections to see that the above-referenced mail ballot election and referendum are held. The Village Clerk is requested and directed to see to the satisfaction of the requirements of Section 100.342, Fla. Stat., which provides that "there shall be at least 30 days' notice of the election or referendum by publication in a newspaper of general circulation in the… municipality…. The publication shall be made at least twice, once in the fifth week and once in the third

week prior to the week in which the election or referendum is to be held."

SECTION 5. SEVERABILITY. The provisions of this Resolution are deemed severable. In the event that any word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this Resolution is for any reason whatsoever held to be invalid, illegal, unconstitutional, contrary to law, or against public policy, by any court, administrative agency, or other body with competent jurisdiction, such word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this Resolution shall be null and void, and shall be deemed severed, and a separate, distinct, and independent provision from the remaining provisions of this Resolution, and such holding shall in no manner affect the validity of the remaining words, phrases, portions, sub-sub-sections, sub-sections, or sections of this Resolution, which shall remain in full force and effect. This Resolution shall be construed in a manner to accomplish, to the greatest extent legally possible, the purposes of this Resolution as expressed herein.

SECTION 6. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

ADOPTED this _____ day of _____, 2025.

Village of Indiantown, Florida

_____
Carmine DiPaolo
Mayor

ATTEST:

_____
LaRhonda McBride
Village Clerk

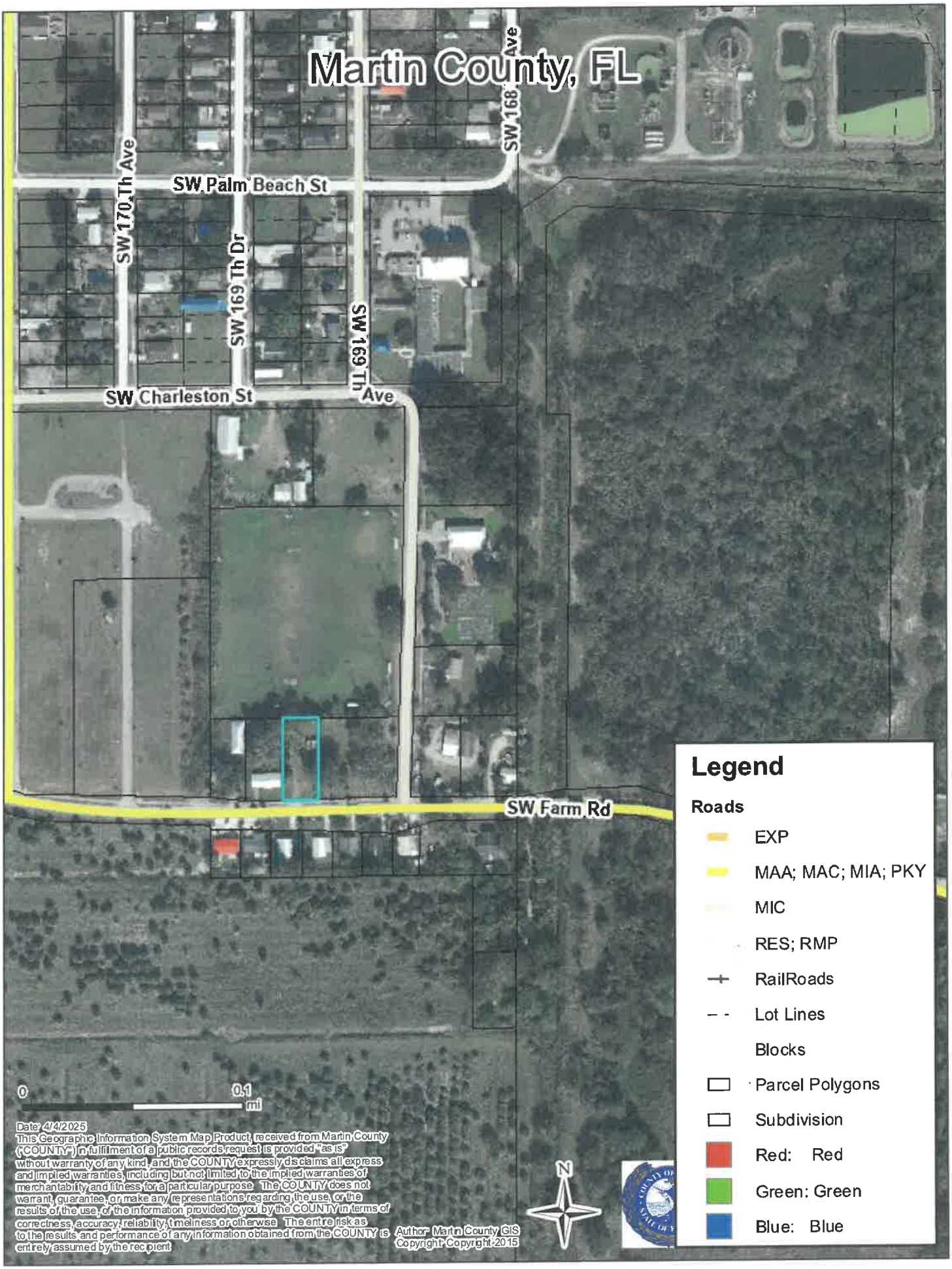
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AND CORRECTNESS:

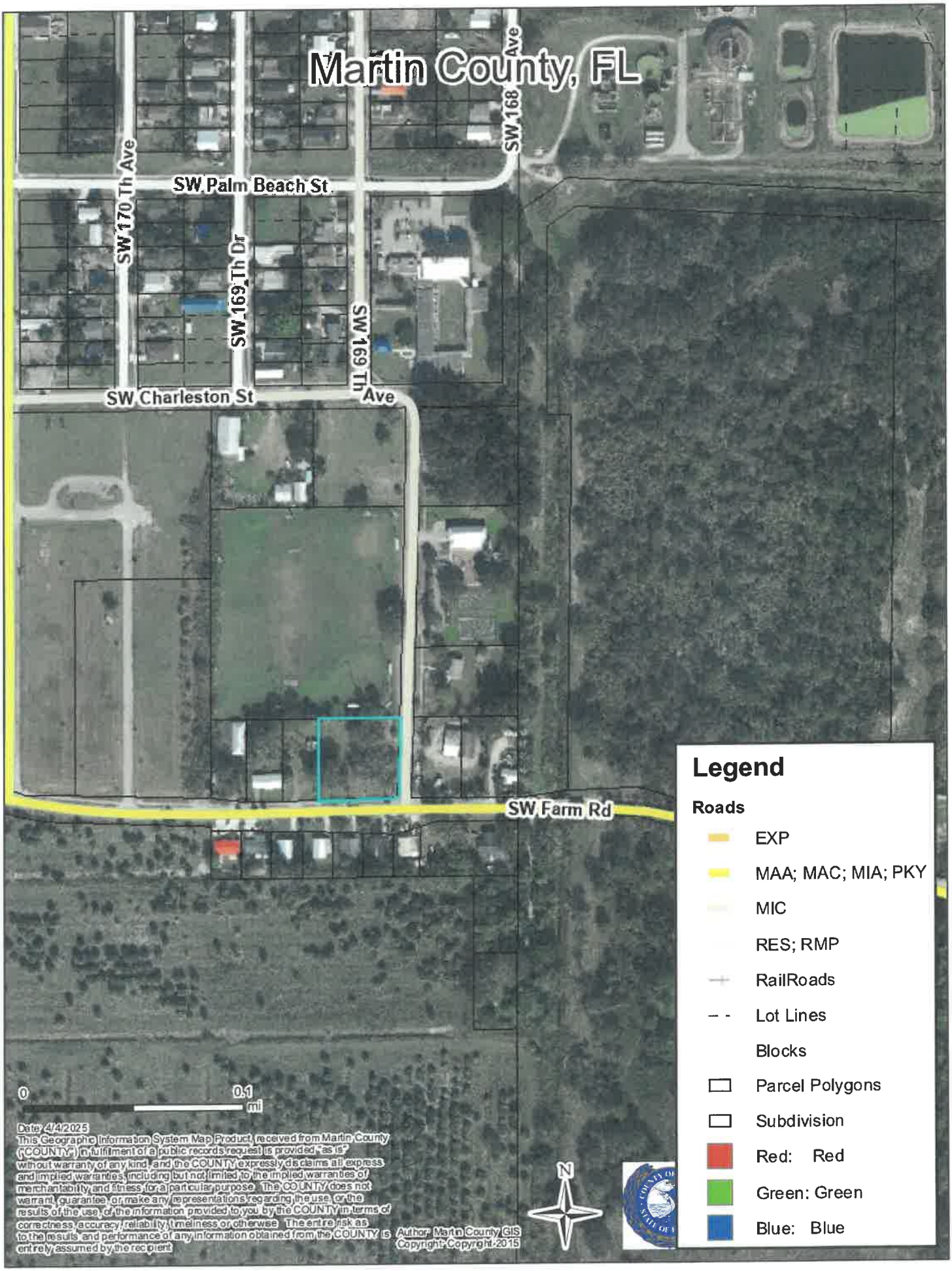
_____
Wade C. Vose, Esq.
Village Attorney

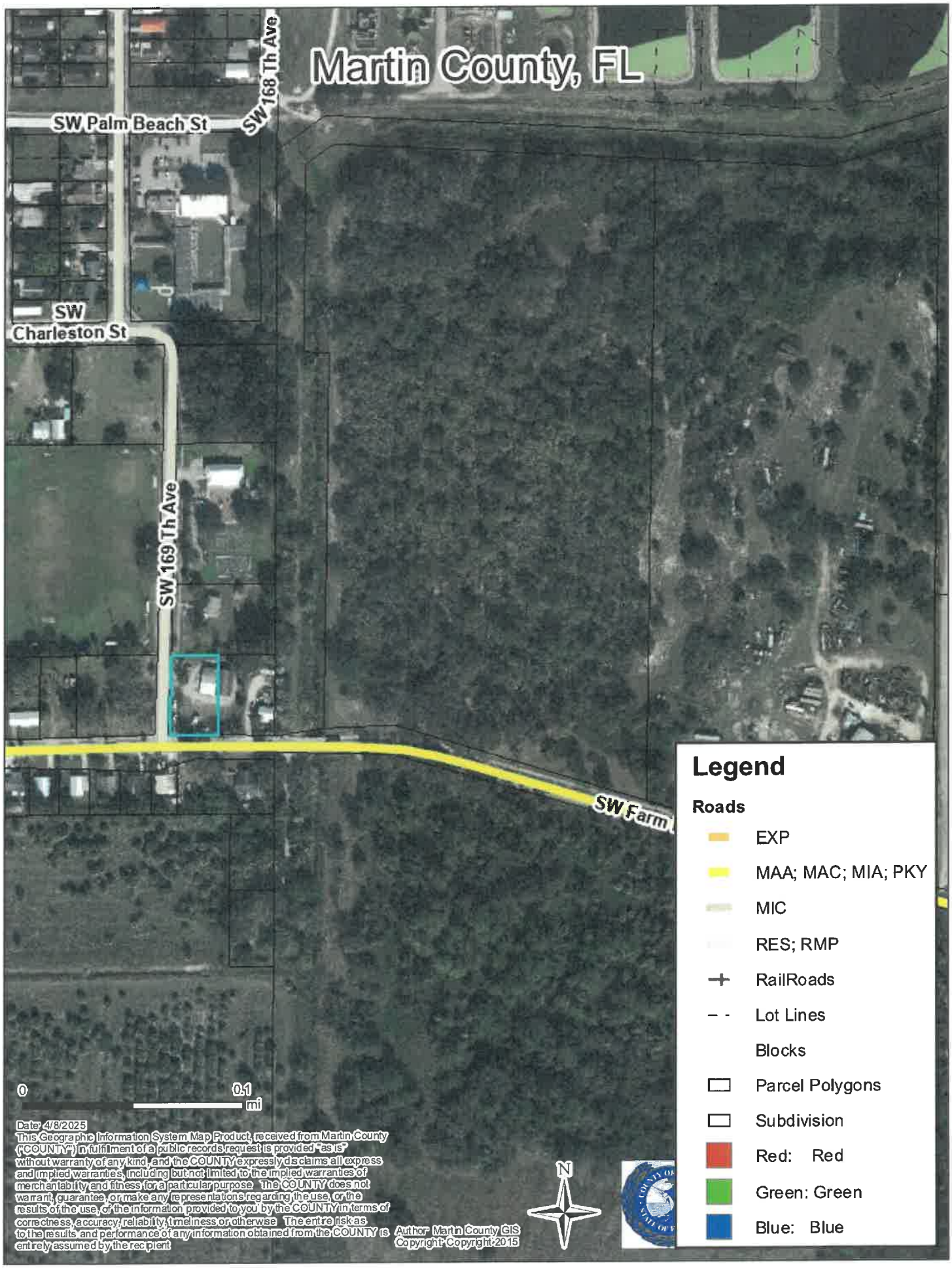
VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

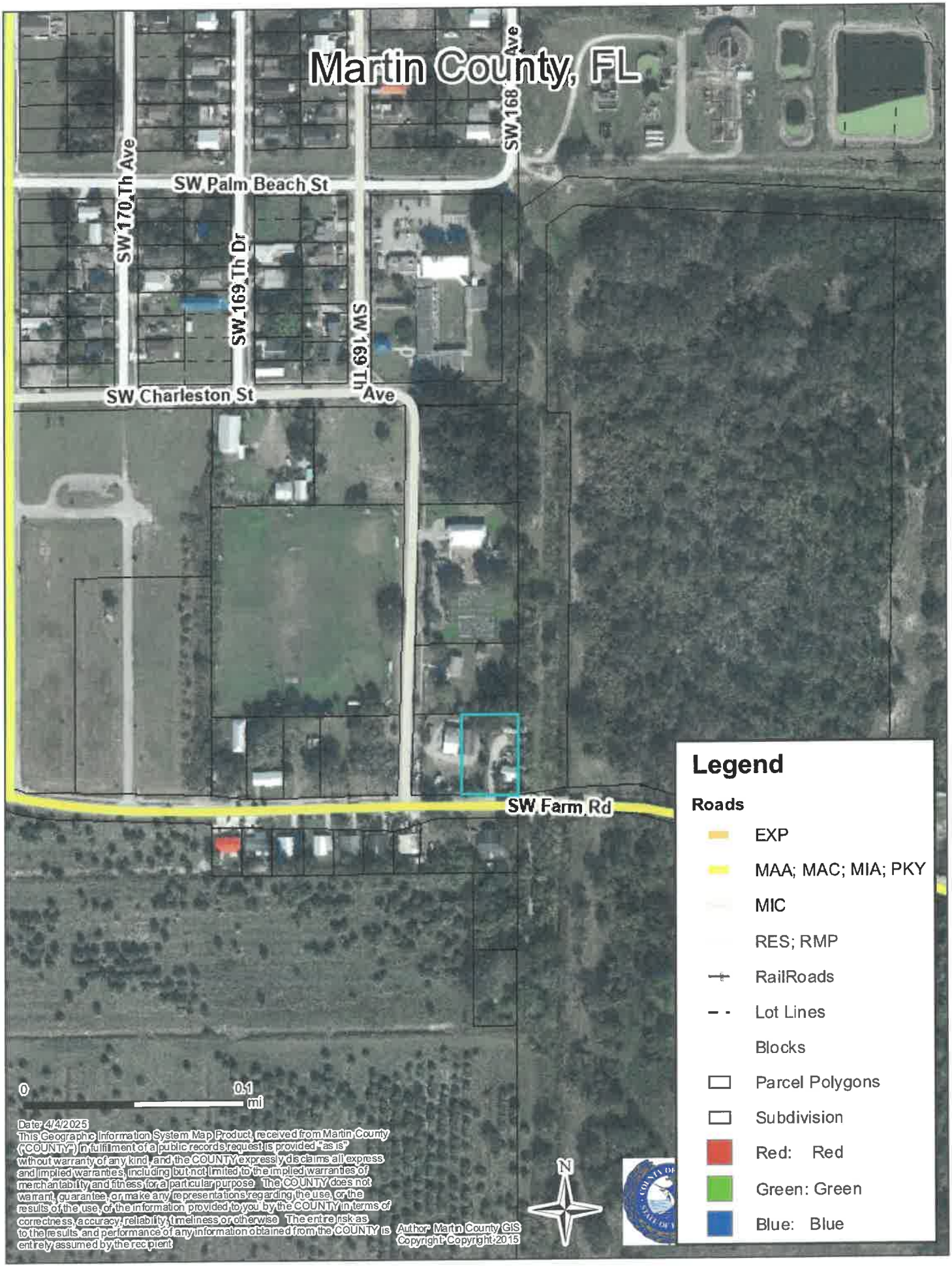
MEETING DATE:	April 24, 2025
MEETING TYPE:	Regular Village Council Meeting
AGENDA ITEM TITLE:	Properties Mayor Dipaolo is Recommending the Village Consider Acquiring
SUMMARY OF ITEM:	Mayor Carmine Dipaolo has identified various properties that are presently for sale, or he is aware of the owner being amenable to selling. The mayor has indicated the parcels around the Booker Park multi-use playing field would be used to expand the existing park facilities. The parcel located across from Post Family Park, the mayor has indicated his desire for a multi-use recreational indoor facility be built, similar to the Indiantown Boys & Girls Club gymnasium. Village staff is seeking direction from the Village of Indiantown (Village) Council on how to proceed. The Village would need to get appraisals for each parcel and determine a source of funding.
FISCAL IMAPCT STATEMENT:	The appraisals are estimated to be less than $2,000 each.
RECOMMENDATION:	The Council provide staff with direction.
PREPARED BY:	Taryn Kryzda DATE: 04/11/25

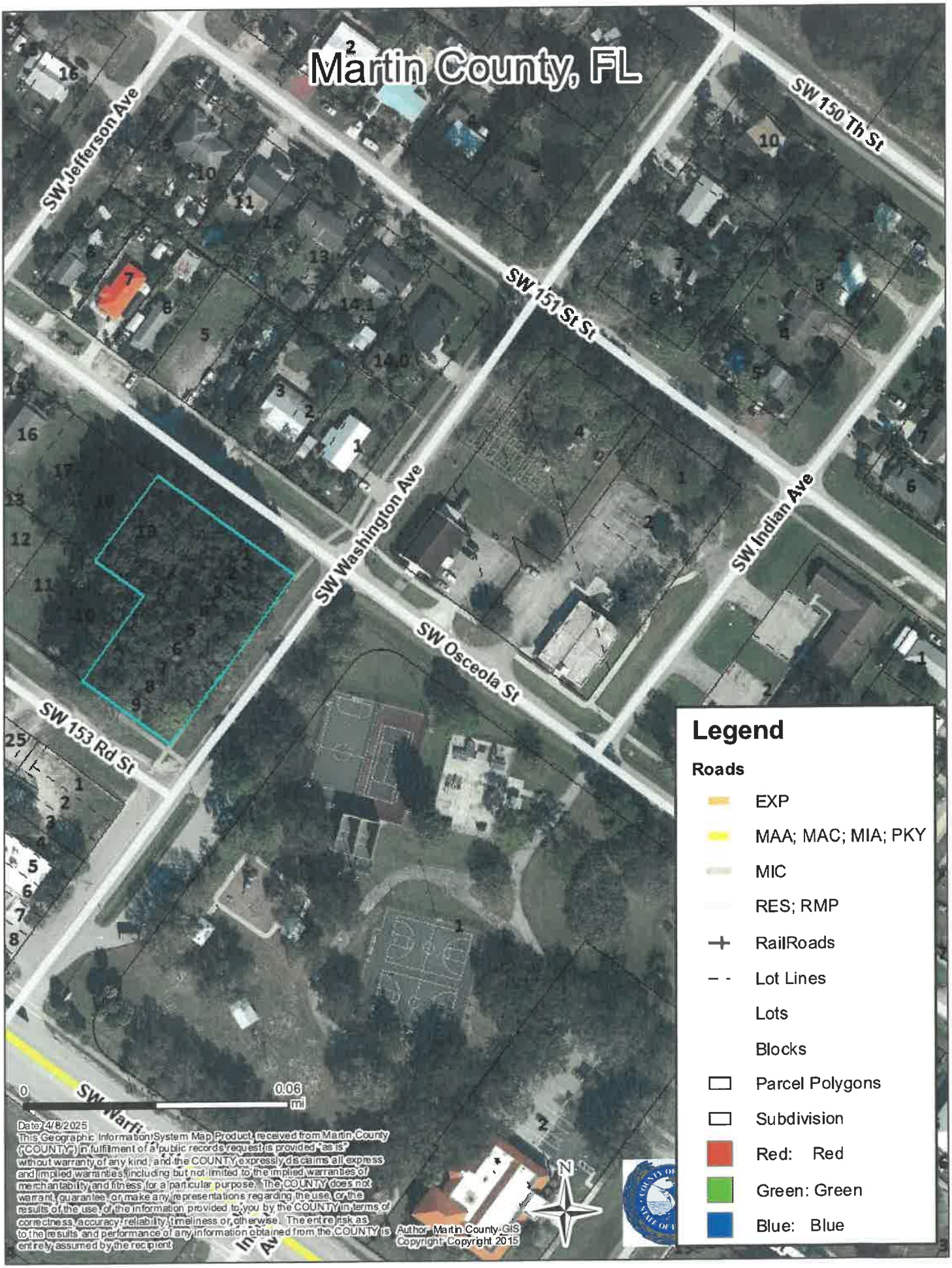
ATTACHMENTS:
Description
properties for consideration.pdf


Martin County, FL
SW 168 Ave
SW Palm Beach St
SW 170 Th Ave
SW 169 Th Dr
SW 169 Th Ave
SW Charleston St
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Date: 4/4/2025
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VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM

MEETING DATE: April 24, 2025

MEETING TYPE: Regular Village Council Meeting

AGENDA ITEM TITLE: ORDINANCE NO. 03-2025 -- AN ORDINANCE OF THE VILLAGE OF INDIANTOWN, FLORIDA, CREATING CHAPTER 20 “FINANCE AND TAXATION” OF THE VILLAGE OF INDIANTOWN CODE OF ORDINANCES; CREATING CHAPTER 20, ARTICLE 1 “IN GENERAL”; CREATING CHAPTER 20, ARTICLE 2 “ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS” TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE VILLAGE OF INDIANTOWN, AS PERMITTED BY SECTION 196.1995, FLORIDA STATUTES; ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES; PROVIDING DEFINITIONS AND REQUIREMENTS; PROVIDING PROCEDURES FOR APPLICATION FOR EXEMPTION; SPECIFYING DUTIES OF THE PROPERTY APPRAISER IN CONNECTION WITH SUCH PROPERTY; PROVIDING FOR FINDINGS, CODIFICATION, CONFLICTS, AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE CONTINGENT UPON REFERENDUM APPROVAL OF TAX EXEMPTION AUTHORITY BY THE VOTERS OF THE VILLAGE.

SUMMARY OF ITEM: This ordinance is a companion to Resolution No. 003-2025, which calls a referendum seeking voter authorization for Village Council authority to grant economic development ad valorem tax exemptions pursuant to Sec. 196.1995, Fla. Stat.

The ordinance sets forth general parameters, procedures, definitions, and requirements that would applicable to applicants and applications for economic development ad valorem tax exemptions. The ordinance is modeled on Chapter 71, Article 13 of the Martin County Code of Ordinances, which was recently updated by the County to conform to current state law in 2020 when the County sought voter re-approval for the County's tax exemption authority.

While a fair amount of the ordinance restates the substance of Sec. 196.1995, Fla. Stat., the ordinance reorganizes the material in a manner that would be more understandable and useable by both applicants and staff. In addition, since it is likely that Village tax exemption applications would be considered in conjunction with parallel County tax exemption applications, there is a benefit to maintaining general consistency of processes and requirements.

FISCAL IMAPCT STATEMENT: n/a

RECOMMENDATION: Staff recommends approval of the ordinance on first reading.

PREPARED BY: Wade C Vose Esq DATE: 04/17/25

ATTACHMENTS:
Description
Ordinance No. 03-2025 - Economic Development Ad Valorem Tax Exemption rev 04-17-25.docx

VILLAGE OF INDIANTOWN, FLORIDA
ORDINANCE NO. 03-2025

AN ORDINANCE OF THE VILLAGE OF INDIANTOWN, FLORIDA, CREATING CHAPTER 20 "FINANCE AND TAXATION" OF THE VILLAGE OF INDIANTOWN CODE OF ORDINANCES; CREATING CHAPTER 20, ARTICLE 1 "IN GENERAL"; CREATING CHAPTER 20, ARTICLE 2 "ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS" TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE VILLAGE OF INDIANTOWN, AS PERMITTED BY SECTION 196.1995, FLORIDA STATUTES; ESTABLISHING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION FOR CERTAIN NEW AND EXPANDING BUSINESS PROPERTIES; PROVIDING DEFINITIONS AND REQUIREMENTS; PROVIDING PROCEDURES FOR APPLICATION FOR EXEMPTION; SPECIFYING DUTIES OF THE PROPERTY APPRAISER IN CONNECTION WITH SUCH PROPERTY; PROVIDING FOR FINDINGS, CODIFICATION, CONFLICTS, AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE CONTINGENT UPON REFERENDUM APPROVAL OF TAX EXEMPTION AUTHORITY BY THE VOTERS OF THE VILLAGE.

WHEREAS, Section 196.1995, Florida Statutes, provides that the Village Council of the Village of Indiantown, Florida, may hold a referendum to allow the voters to determine whether the Village Council should be authorized to grant economic development ad valorem tax exemptions to certain new and expanding businesses in the Village of Indiantown under Section 3, Article VII of the State Constitution; and

WHEREAS, by Resolution No. 003-2025, the Village Council has called such a referendum to be held on August 12, 2025; and

WHEREAS, the Village Council finds that it would be appropriate to adopt an ordinance setting forth general parameters, procedures, definitions, and requirements that would applicable to applicants and applications for economic development ad valorem tax exemptions, with the effectiveness of such ordinance to be contingent upon the approval of the aforementioned referendum by the voters of the Village.

WHEREAS, the Village Council finds that the adoption of this ordinance is in the best interest of the public health, safety and welfare of the citizens of the Village of Indiantown, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF INDIANTOWN, FLORIDA, AS FOLLOWS:

SECTION 1. RECITALS. The above recitals and "Whereas" clauses are hereby included as legislative findings by the Village Council of the Village of Indiantown, and are otherwise fully incorporated herein.

SECTION 2. CREATION OF CHAPTER 20, "FINANCE AND TAXATION", ARTICLE 1 "IN GENERAL" AND ARTICLE 2 "ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS". The Village of Indiantown hereby creates Chapter 20, "Finance and Taxation" of the Village of Indiantown Code of Ordinances, consisting initially of Article 1 "In General" and Article 2 "Economic Development Ad Valorem Tax Exemptions", all to read as set forth in Exhibit "A," attached hereto and incorporated herein by reference.

SECTION 3. SEVERABILITY. The provisions of this Ordinance are deemed severable. In the event that any word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this Ordinance is for any reason whatsoever held to be invalid, illegal, unconstitutional, contrary to law, or against public policy, by any court, administrative agency, or other body with competent jurisdiction, such word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this Ordinance shall be null and void, and shall be deemed severed, and a separate, distinct, and independent provision from the remaining provisions of this Ordinance, and such holding shall in no manner affect the validity of the remaining words, phrases, portions, sub-sub-sections, sub-sections, or sections of this Ordinance, which shall remain in full force and effect. This Ordinance shall be construed in a manner to accomplish, to the greatest extent legally possible, the purposes of this Ordinance as expressed herein.

SECTION 4. CODIFICATION. The provisions of Section 2 of this Ordinance shall become and be made a part of the Code of Ordinances of the Village of Indiantown, and the sections of this Ordinance may be re-numbered or re-lettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section," "Article", or other appropriate word. The codifier is granted liberal authority to codify the provisions of this Ordinance.

SECTION 5. CONFLICTS. All ordinances and parts of ordinances and all resolutions and parts of resolutions in conflict herewith, are hereby repealed.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect upon approval of the referendum called by Resolution No. 003-2025 by a majority of the electors voting in such referendum.

PASSED on first reading on the _____ day of _____, 2025.

ADOPTED on second reading on the _____ day of _____, 2025.

Village of Indiantown, Florida

ATTEST:

_____
Carmine DiPaolo
Mayor

_____
LaRhonda McBride
Village Clerk

REVIEWED FOR FORM
AND CORRECTNESS:

_____
Wade C. Vose, Esq.
Village Attorney

EXHIBIT "A"

CHAPTER 20. FINANCE AND TAXATION

ARTICLE 1. IN GENERAL

Secs. 20.1—20.20. Reserved.

ARTICLE 2. ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS

Sec. 20.21. Title.

This article shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance" of the Village of Indiantown.

Sec. 20.22. Enactment and authority.

Pursuant to Section 3, Article VII, of the State Constitution and in accordance with F.S. § 196.1995, the Village is authorized and empowered to adopt, amend or revise and enforce an ordinance relating to economic development ad valorem tax exemptions, after the electors of the Village, voting on the question in a referendum, authorize the adoption of such ordinance.

Sec. 20.23. Jurisdiction.

This article shall be applicable in all areas of the Village where the Village is the taxing authority.

Sec. 20.24. Purpose and Intent.

The public health, safety, comfort, economy, order, convenience and general welfare require the harmonious, orderly and progressive development of new business and expansion of existing business in the Village of Indiantown. It is the intent of this article to secure or to ensure:

(1) The establishment of criteria for granting such exemptions to certain types of businesses or industries or for denying exemptions on a rational, nonarbitrary, nondiscriminatory basis by the Village Council.

(2) No precedent shall be implied or inferred by the granting of an exemption to a new or expanding business. Applications for exemptions shall be considered by the Village Council on a case-by-case basis for each application, after consideration of the property appraiser's report on that application.

(3) Any exemption granted shall apply up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property, which additions are 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.

(4) Any exemption shall be up to a full ten-year period from the time the exemption is granted.

(5) No exemption shall be granted on the land which new or expanded businesses are to be located.

(6) No exemption shall be granted on school or water management district taxes, or on taxes levied for payment of bonds or taxes authorized by a vote of the electors of the Village pursuant to Sections 9 or 12, Article VII, of the State Constitution.

(7) No exemptions shall be granted for improvements to property or tangible personal property which have been previously included on the tax rolls.

(8) The ability to receive an exemption for the period granted shall be conditioned upon the applicant's ability to maintain the new business or the expansion of an existing business as defined by the conditions of the application throughout the entire exemption period. The applicant shall be required to submit a report on an annual basis to the Village evidencing satisfaction of this condition. In addition, any business granted an exemption shall furnish to the Village such information/report as the Village may reasonably deem necessary for the purpose of determining continuing performance by the business of the conditions stated in this article, the ordinance granting the exemption and the representations made in the application process.

Sec. 20.25. Definitions.

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

(1) *Applicant.* Any person, firm, partnership or corporation submi? ing an economic development ad valorem tax exemption application to the Village Council.

(2) *Business.* Any activity engaged in by any person, firm, corporation or company with the object of private or public gain, benefit, or advantage, either direct or indirect.

(3) *Department.* The Florida Department of Revenue.

(4) *Expansion of existing business.* As defined in F.S. § 196.012(15), as may be amended from time to time.

(5) *Improvements.* Physical changes made to raw land, and structures placed on or under the land surface. All personal property acquired to facilitate an expansion of an existing business provided that the personal property is added or increased on or after the day the ordinance is adopted. However, property acquired to replace existing property shall not be considered to facilitate a business' expansion.

(6) *New business.* As defined in F.S. § 196.012(14), as may be amended from time to time.

(7) *Retail operations.* A business engaged in a sale to a consumer or to any person of an item of tangible personal property for any purposes other than for resale.

(8) *Sales factor.* A fraction the numerator of which is the total sales of the taxpayer in this State during the taxable year or period and the denominator of which is the total sales of the taxpayer everywhere during the taxable year or period. (See F.S. § 220.15(5) for specifics of computation.)

(9) *Tangible personal property.* As defined in F.S. § 192.001(11)(d), as may be amended from time to time.

Sec. 20.26. Application for exemption.

(a) *Application.* Any eligible person, firm, partnership or corporation which desires an exemption shall file with the Village Council a wri? en application prescribed by the department (DR-418).

(b) *Required information.* The application shall request that the Village Council adopt an ordinance granting the applicant the exemption and shall include, at a minimum, the following:

(1) The name and location of the new business or the expansion of an existing business;

(2) The name of the owner(s) of the new business or the expansion of an existing business;

(3) A legal description of the real property and a description of the improvements to the real property for which an exemption is requested and the date of intended or actual commencement of construction of such improvement;

(4) A description of the tangible personal property for which an exemption is requested and the dates when such property is to be purchased;

(5) Proof, to the satisfaction of the Village Council, that the applicant meets the criteria for a new business or for an expansion of an existing business as defined in section 20.25 hereof;

(6) The following information:

a. The current number of full-time/equivalent (FTE) of the expanding business; the total number of FTE to be created and maintained by the new or expanding business, and the period (total number of years) needed to fill all of the new jobs;

b. The expected number of employees who will reside in the Village;

c. The average annual wage of the new jobs, identifying the average annual salary with executives' salaries included and with executives' salaries excluded;

d. The type of business;

e. The environmental impact of the business;

f. The current and anticipated volume (in dollars) of business or production, and the percentage of total product sales outside of the Village;

g. Whether relocation or expansion would occur without the exemption;

h. The cost and demand for services;

i. The source of supplies (local or otherwise);

j. Whether the business will be/is located in a community redevelopment area and/or enterprise zone; and

k. The total length (number of years) of the exemption period being requested.

(7) Other information deemed necessary by the Village Council.

(c) *Job creation and maintenance.* A business will be required to commence the creation of full-time jobs within the period of the exemption and to maintain any newly filled jobs for its facility in the Village at minimum through to the expiration of the exemption granted by the Village Council.

(d) *Community redevelopment agency.* If a new business is locating to, or an expansion of an existing business is occurring in, a community redevelopment area, the community redevelopment agency overseeing such area shall be provided a copy of the application for review and comment. Input from the community redevelopment agency will be considered in deciding whether an application is to be granted. Should a community redevelopment agency object to the grant of an exemption, the agency may submit said objection in the form of a duly adopted resolution to the Village Council for its consideration.

(e) *Filing deadline.* The application shall be filed on or before March 1 of the year in which an exemption is requested.

(f) *Review.* Upon submi? al of the application, the Village Manager or designee shall review same and notify the applicant of any facial deficiencies.

Sec. 20.27. Procedure.

(a) Before the Village Council acts on an application, it must be delivered to the Property Appraiser for review. After careful consideration, the Property Appraiser shall report to the Village Council concerning the fiscal impact of granting exemptions. The Property Appraiser's report shall include the following:

(1) The total revenue available to the Village for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total revenue available cannot be determined.

(2) The amount of revenue foregone by the Village for the current fiscal year because of economic development ad valorem tax exemptions previously granted, or an estimate of such revenue if the actual total revenue available cannot be determined.

(3) An estimate of the amount of revenue which would be foregone for the current fiscal year if the exemption is granted to the new or expanding business.

(4) A determination that the business for which an exemption is requested meets the definition of a new or expanding business as defined in F.S. § 196.012, or into neither, which determination the Property Appraiser shall also affix to the face of the application. Upon request, the Department will provide the Property Appraiser such information as it may have available to assist in making this determination.

(b) After consideration of the application and the report of the Property Appraiser, the Village Council may choose to adopt an ordinance granting the tax exemption to a new or expanding business. The ordinance shall be adopted in the same manner as any other ordinance of the Village. The ordinance shall include the following information;

(1) The name and address of the new or expanding business.

(2) The amount of revenue available from ad valorem tax sources for the current fiscal year, revenue foregone for the current fiscal year because of economic development ad valorem tax exemptions currently in effect, and the amount of estimated revenue which would be foregone because of the exemption granted to the new or expanding business.

(3) The expiration date of the exemption. (Up to ten years from date of Village Council adoption of the ordinance granting the exemption.)

(4) A finding that the business meets the definition of a new business or an expansion of an existing business.

(5) The Village Council's authority to revoke an exemption if the business no longer satisfies the criteria for the exemption.

(c) No exemption granted hereunder shall be effective until the business enters into an exemption agreement with the Village. The exemption agreement shall contain, at a minimum, the following:

(1) A clear acknowledgement by the business that the exemption shall continue to exist only for so long as the business continues to meet all exemption requirements.

(2) Such other ma? ers required by the Village.

Sec. 20.28. Fees.

Fees charged to offset the cost of processing the economic development ad valorem tax exemption application or any exemption ordinance shall be adopted by the Village Council by resolution.

Sec. 20.29. Eligible business.

Any business, as defined in section 20.25, that does not qualify as an ineligible business as defined in section 20.30.

When considering the issue of whether or not a business is an eligible business as defined herein, the Village Council shall consider the anticipated number of employees,

average wage, type of business, environmental impacts, volume of business or production or any other information relating to the issue of whether the proposed development in the Village prior to accepting the economic development ad valorem tax exemption application. The criteria for determining the length of an exemption and the percentage amount of an exemption may be adopted by the Village Council by resolution. If adopted, such criteria shall provide for incentives for businesses that employ Village residents who establish permanent domicile pursuant to Florida Statutes.

Sec. 20.30. Ineligible business.

Any business in violation of any federal, state, or local law or regulation is ineligible to receive an exemption. The Village Council may use this criteria to deny a request for an exemption or to revoke an exemption previously granted. The Village Council may, in its discretion, determine that a business is eligible notwithstanding that the business is in violation.

Sec. 20.31. Continuation of exemption.

Each new business or expansion of an existing business granted an exemption pursuant to this article, must comply with the following:

(a) 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, provide an annual report to the Village which shall certify and, if requested by the Village, contain satisfactory proof, that the new business or expansion of an existing business continues to meet all exemption requirements.

(c) Timely comply with all requirements of F.S. § 196.011, during the term of the exemption.

(d) Immediately notify the Village of any failure by the new business or expansion of an existing business to meet all exemption requirements.

Sec. 20.32. Revocation of exemption.

(a) *Village Council.* Should any new business or expansion of an existing business fail to file the annual report with the Village Council on or before March 1 of each year

the exemption has been granted as required in section 20.31, or fail to continue to meet the definition of a new business or an expansion of an existing business, and/or fail to fulfill any other representation made to the Village Council during the application process, including the creation and maintenance of the total number of new jobs identified by a business in the application, the Village Council may adopt an ordinance revoking the ad valorem tax exemption.

(b) *Revocation.* The revocation of an ordinance may occur for a business that fails to fulfill its obligations as provided for under the ordinance granting the business an exemption after the expiration of this article. The effective date for revocation of the exemption will be identified in the ordinance.

(c) *Notification.* Upon revocation, the Village Council shall immediately notify the Property Appraiser.

(d) *Recover taxes.* For any year that taxes may have been exempted and the Village Council finds that the business was not entitled to the exemption, such taxes may be recovered; and the Property Appraiser will assist the Village Council to recover any taxes exempted.

(e) *Property Appraiser.* Should any new business or expansion of an existing business fail to file the annual exemption renewal application with the Property Appraiser on or before March 1 of each year the exemption has been granted as required in section 20.26(e) and in accordance with F.S. § 196.011(1)(a), or fail to continue to meet the definition of a new business or an expansion of an existing business, the Property Appraiser may deny the exemption in accordance with F.S. § 196.193(5).

(f) *Reapply.* Nothing herein shall prohibit a business from reapplying for an ad valorem tax exemption pursuant to state law.

Sec. 20.33. Appeals.

The decision of the Village Council not to grant an economic development ad valorem tax exemption to a particular business is subject only to judicial review pursuant to the Florida Rules of Appellate Procedure.