



Local Government Economic Development Incentives Survey for FY 2016-17

Overview

Thank you for taking the time to complete this survey.

Before starting the online survey, you may find it useful to first print the PDF of this survey questionnaire and use it when gathering the required information. This PDF can be accessed and printed from the Florida Legislature's Office of Economic and Demographic Research (EDR) website via the following link:

<http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>

With the exception of municipal governments having annual revenues or expenditures less than \$250,000, counties and municipalities are required by law to report the economic development incentives granted during the previous fiscal year if the amount of incentives granted in total are in excess of \$25,000 during that year.

Prior to this year, counties and municipalities were instructed to exclude the economic development incentives granted by any applicable Community Redevelopment Agency (CRA) from their representative survey response. However, new this year, CRAs are being asked to complete a separate survey response.

The fiscal year referred to in this survey is the Local Fiscal Year that ended September 30, 2017.

Please note that the survey response deadline has been extended to Wednesday, February 28, 2018.

Once you have submitted the survey, you will not be able to edit your responses. If you find that you need to make revisions or if you have any other questions, please contact by e-mail or phone Steven O'Cain, EDR Analyst, at ocain.steve@leg.state.fl.us or (850) 717-0470.



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Additional Reporting Requirements

In addition to responding to this survey, additional reporting requirements are required by law.

Section 125.045(4), Florida Statutes, specifies that a contract between a county's governing body (or other entity engaged in economic development activities on behalf of the county) and an economic development agency (EDO) must require the EDO receiving county funds to submit a report to the county detailing how the county funds were spent and the results of the efforts on behalf of the county.

Section 166.021(8)(d), Florida Statutes, specifies that a contract between a municipality's governing body (or other entity engaged in economic development activities on behalf of the municipality) and an EDO must require the EDO receiving funds to submit a report to the municipality detailing how the funds were spent and the results of the efforts on behalf of the municipality.

By January 15th of each year, the county or municipality must submit a copy of the report to EDR and post the report on their website.

EDR has recommended items of interest that should be included in the EDO's report. These, along with other pertinent information, can be found on EDR's website via the following link:

<http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>

The local government should submit a copy of the report to EDR at the following address:

Steven O'Cain
Office of Economic and Demographic Research (EDR)
111 West Madison Street, Suite 574
Tallahassee, FL 32399-6588

-OR-

E-mail: ocain.steve@leg.state.fl.us



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Survey Introduction

Sections 125.045(5) and 166.021(8)(e), Florida Statutes, impose the economic development reporting requirements that will be satisfied by the submission of this survey questionnaire. For purposes of this questionnaire, economic development incentives granted by the local entity (county, municipality, or CRA) should be categorized into the one of the following classes:

1. DIRECT FINANCIAL INCENTIVES - Direct financial incentives of monetary assistance provided to a business include, but are not limited to, grants, loans, equity investments, loan insurance and guarantees, and training subsidies. CRA's should only report economic development incentives to businesses funded through Tax Increment Financing (TIF).

2. INDIRECT INCENTIVES - Indirect incentives in the form of grants and loans provided to businesses and community organizations that provide support to businesses or promote business investment or development. Incentives appropriated to Industrial Development Authorities (IDAs), Community Development Districts (CDDs) and Small Business Development Centers (SBDCs) from the county or municipality should be reported as indirect financial incentives. If the county or municipality appropriates any non TIF-generated funds to CRAs, such funds should be reported as indirect financial incentives.

3. FEE OR TAX-BASED INCENTIVES - Fee-based or tax-based incentives, including, but not limited to, credits, refunds, and exemptions.

4. BELOW MARKET RATE INCENTIVES - Below-market rate leases or deeds for real property.

EDR will report to the President of the Senate, the Speaker of the House, and the Department of Economic Opportunity the results of this survey responses including summarizing the responses by incentive type. The completed report will be posted to EDR's website via the following link:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm#incentives-report>

The survey will begin on the next page....



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Local Government Type

* 1. Are you completing this survey on behalf of a county, a municipality, or a Community Redevelopment Agency (CRA)?

- County
- Municipality (i.e., city, town, village)
- Community Redevelopment Agency (CRA)



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County Government Identification

* 2. Which county government do you represent?

Please Select

County Government



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Municipal Government Identification

* 3. What is the name of the municipal government (i.e., city, town, village) that you represent?



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Community Redevelopment Agency Identification

4. What is the name of the CRA that you represent?

5. What is the name of this CRA's local governing authority?



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Who is Required to Respond?

Next, you will be asked a qualifying question to determine if the local entity you are representing is required to respond to this survey.

If your county or municipality or CRA has given businesses, either directly or indirectly, economic development incentives totaling more than \$25,000 during Local Fiscal Year 2016-17, you are required to respond.

This total should include any local contributions which match state incentives offered by the Florida Department of Economic Opportunity (such as Qualified Target Industry Tax Refund or Quick Action Closing Fund) or in combination with other local governments.

This total should include ONLY those funds PAID to recipients of economic development incentives during Local Fiscal Year 2016-17. This total should NOT include funds awarded during the FY, but paid later or not yet paid.



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Qualifying Question

* 6. During Fiscal Year 2016-17, did the county, municipality, or CRA give businesses, either directly or indirectly, economic development incentives totaling more than \$25,000?

Yes

No



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Reporting Requirements

7. As the total incentives granted were less than \$25,000, you are not statutorily required to report. However, we encourage you to continue the survey and provide additional information about those incentives granted by your local entity.

If you would like to continue the survey, please select "Yes" below. If not, please select "No" to be redirected to the final page of the survey asking for your contact information. After submission, EDR will be notified that the reporting requirement has been waived.

Do you wish to report the incentives that totaled less than \$25,000 during Fiscal Year 2016-17?

Yes

No



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What qualifies as direct financial incentives?

We will now ask you about the types of incentives granted to businesses during the previous fiscal year. The first category is direct financial incentives.

Direct financial incentives are provided through grants, loans, equity investments, loan insurance and guarantees. These programs can address business financing needs, workforce training, market development, modernization, and technology commercialization activities.

Direct financial incentives also include local financial support funding matches required by state incentives negotiated by the Florida Department of Economic Opportunity such as the Qualified Target Industry Tax Refund (QTI)* or the Quick Action Closing Fund (QACF). Also included are direct incentives offered in combination with other local governments.

Direct financial incentives are generally project-specific, contingent on pre-award review and evaluation, and typically performance-based.

Do not include payments or benefits to businesses from Industrial Development Authorities (IDAs), or any state or federal funds (i.e., CDBG funds, etc.), which the local government has the discretion to distribute. CRA's should only report economic development incentives to businesses funded through Tax Increment Financing (TIF).

*** While the Qualified Target Industry Tax Refund is contingent on the business paying certain state or local taxes, the incentive itself is a grant award.**



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Direct Financial Incentives

* 8. Were any Direct Financial Incentives of monetary assistance provided to one or more businesses during Fiscal Year 2016-17?

Yes

No



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Direct Financial Incentives Description

9. Please give the total value for each direct financial incentive type granted during Fiscal Year 2016-17. If none, please enter 0.

Grants

Loans

Equity Investments

Loan Insurance

Loan Guarantees

Training Subsidies

Local Match (QTI, QACF, etc.)

Other

10. Please indicate the number of businesses that received each direct financial incentive type during Fiscal Year 2016-17. If none, please enter 0.

Grants

Loans

Equity Investments

Loan Insurance

Loan Guarantees

Training Subsidies

Local Match (QTI, QACF, etc.)

Other

* 11. How many total businesses received a direct financial incentive of monetary assistance during Fiscal Year 2016-17?

Please total your responses.

* 12. What is the total amount of the direct financial incentives granted during Fiscal Year 2016-17?

Please total your responses.

13. If you chose "Other", please describe the type of incentive(s) offered.



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Have you granted indirect financial incentives?

We will now ask you about indirect financial incentives.

Indirect financial incentives include grants and loans to local government entities, nonprofits, and organizations to support business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees.

Indirect financial incentives are generally contingent on pre-award review and evaluation, and such incentives may be performance-based.

General payments to Small Business Development Centers (SBDCs) do not qualify as an Indirect Financial Incentive, unless payments are specifically for training of an expanding or relocating business, or part of a specific economic development initiative. Economic Development Incentives appropriated to Industrial Development Authorities (IDAs) and Community Development Districts (CDDs) from the county or municipality should be reported here under indirect financial incentives.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO), or contribute dues to a regional EDO which provides such services to local governments across a defined region. Some EDOs also develop incentive agreements, subject to local government approval. These funds should be identified.

If the county or municipality appropriates any non TIF-generated funds to CRAs, such funds should be reported as indirect financial incentives.



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Indirect Financial Incentives

* 14. Were any Indirect Financial Incentives provided to one or more businesses or organizations that support or promote businesses during Fiscal Year 2016-17?

Yes

No



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Indirect Financial Incentives Description

15. Please give the total value for each indirect financial incentive type granted to businesses and community organizations that provide support to businesses or promote business investment or development during Fiscal Year 2016-17. If none, please enter 0.

Grants

Loans or Loan Guarantees

Value of contract with or dues paid to EDOs

Appropriations to IDAs for economic development purposes

Appropriations to CDDs for economic development purposes

Appropriations to SBDCs for economic development purposes

County or municipal appropriations of non TIF-generated funds to CRAs

16. Please indicate the number of businesses and community organizations that provide support to businesses or promote business investment or development that received each incentive type during Fiscal Year 2016-17. If none, please enter 0.

Grants

Loans or Loan Guarantees

Number of EDOs

Appropriations to IDAs for economic development purposes

Appropriations to CDDs for economic development purposes

Appropriations to SBDCs for economic development purposes

County or municipal appropriations of non TIF-generated funds to CRAs

* 17. How many total businesses and community organizations that provide support to businesses or promote business investment or development received an indirect financial incentive during Fiscal Year 2016-17?

Please total your responses.

* 18. What is the total amount of the indirect financial incentives granted during Fiscal Year 2016-17?

Please total your responses.

19. If you granted indirect financial incentives that are not listed above, please describe the type of incentive(s) offered and the value of the incentive.



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Have you granted fee or tax-based economic development incentives?

We will now ask if you have granted fee or tax-based economic development incentives.

Tax-based incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct incentives.

Florida's counties and municipalities and their CRA's as a unit within are limited in their ability to offer tax-based incentives, either for economic development or for other purposes. With the exception of ad valorem taxes, Florida's Constitution preempts all taxing authority to the state. Local taxes authorized by the constitution or by the Legislature may only be levied pursuant to the specifications in the governing statute. Unless specifically authorized, relief from these local taxes (credits, refunds, or exemptions) may not be granted.

Of all the local taxes, current law authorizes counties or municipalities to offer relief (specifically, exemptions) for only the following:

- **The Economic Development Ad Valorem Tax Exemption for new or expanding businesses that meet certain job-creation and other requirements, pursuant to s. 196.1995, F.S.;**
- **The Local Business Tax (formerly known as the Occupational License Tax) exemption of 50 percent for "any business, profession or occupation" with a permanent business location in an Enterprise Zone, pursuant to s. 205.054, F.S.; and**
- **The Public Service Tax (also known as the Municipal Utility Tax) exemption for residential and agricultural uses, public bodies, nonprofit corporations, industrial consumers, and electrical energy used by qualified businesses located in Enterprise Zones, pursuant to ss. 166.231-234. F.S.**

Fee-Based Incentives use "Home-Rule" revenues as the source of direct or indirect subsidies to qualified businesses. Counties and municipalities have broad authority to levy proprietary and regulatory fees and special assessments within their jurisdictions. Unless restricted by law or contract (such as bond provisions), they may also grant exemptions or waivers, or provide refunds or credits from these levies, either as an economic development incentive or for any other purpose.

Fee-based incentives include:

- **Proprietary Fees may include Admissions Fees, Franchise Fees, User Fees, and Utility Fees.**
- **Regulatory Fees may include Building Permit Fees, Impact Fees, Inspection Fees, and Stormwater Fees.**
- **Special Assessments are “based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole,” pursuant to s. 170.01(2), F.S.**



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Fee-Based or Tax-Based Incentives

20. Were any Fee-Based or Tax-Based Incentives provided to one or more businesses during Fiscal Year 2016-17?

Yes

No



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Fee-Based or Tax-Based Incentives Description

21. Please give the total value for each fee-based or tax-based incentive provided during Fiscal Year 2016-17. If none, please enter 0.

Property Tax Exemptions for Economic Development (Please show the value of the exemption in tax dollars (i.e., taxable value of the exempted property multiplied by the applicable millage rate), rather than the reduction in assessed value.)

Public Service Tax Exemptions

Business Tax Exemptions

Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)

Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)

Special Assessments: (Credits, Refunds, Exemptions, or Waivers)

22. Please provide the number of businesses that received the fee-based or tax-based incentives during Fiscal Year 2016-17. If none, please enter 0.

Property Tax Exemptions for Economic Development

Public Service Tax Exemptions

Business Tax Exemptions

Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)

Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)

Special Assessments: (Credits, Refunds, Exemptions, or Waivers)

23. Please describe the type of fee-based or tax-based incentive if not included in the categories above and the amount granted.

* 24. How many total businesses received fee-based or tax-based incentives during Fiscal Year 2016-17?

Please total your responses.

* 25. What is the total value of the fee-based or tax-based incentives granted during Fiscal Year 2016-17?

Please total your responses.



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Below-Market Rate Leases or Deeds for Real Property

* 26. Were any Below-Market Rate Leases or Deeds for Real Property provided to one or more businesses during Fiscal Year 2016-17?

Yes

No



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Below-Market Rate Leases or Deeds for Real Property Incentives Description

27. Please give the total value for below-market rate leases or deeds for real property incentives provided during Fiscal Year 2016-17. If none, please enter 0.

Below-market rate leases for real property

Below-market rate deeds for real property

28. Please provide the number of businesses that received below-market value rate incentives during Fiscal Year 2016-17. If none, please enter 0.

Below-market rate leases for real property

Below-market rate deeds for real property

* 29. How many total businesses received below-market rate leases or deeds for real property incentives during Fiscal Year 2016-17?

Please total your responses.

* 30. What is the total value of the below-market rate leases or deeds for real property incentives granted during Fiscal Year 2016-17?

Please total your responses.



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Incentives - Geared Towards Certain Industries?

31. Are the incentives granted to businesses geared towards attracting specific industries?

Yes

No



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Industry types

32. What type of industries are your economic development incentives geared towards attracting? Please check all that apply.

- Manufacturing
- Corporate Headquarters
- Professional Services
- Research and Development
- Information Technology
- Financial Services
- Multi-state / Multi-national Distribution
- Business Services
- Other

33. If you chose "Other", please describe (for example: sports, agriculture, and tourism).



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Survey Respondent - Contact Information

Thank you for taking the time to report the economic development incentives granted by your county, municipality, or CRA. To finish, please fill out your contact information below. Once you select Done, your survey response will be submitted, and you will be re-directed to EDR's home page. The tabulated results will be made available on EDR's website later in 2018. Thank you!

* 34. How may we contact you?

Name:

Governmental Entity:

Address:

City/Town:

State:

ZIP:

Email Address:

Phone Number: