



**Chris Jones, CFA**  
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SENT VIA EMAIL

January 4, 2017

The Honorable P. C. Wu  
City Councilman, District 1  
The City of Pensacola  
222 West Main Street  
Pensacola, FL 32502

**RE: Economic Development Tax Exemption (EDATE) for Daily Convo, LLC**

Dear P. C. Wu:

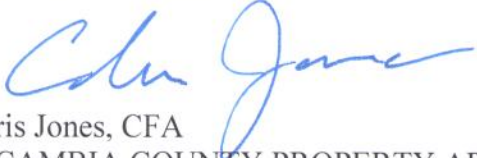
As per your request, I provide the following information.

In December 2015, both the City Council of the City of Pensacola and the Escambia County Board of County Commissioners adopted ordinances authorizing an economic development tax exemption (EDATE) for a project by Daily Convo, LLC and located in an enterprise zone. (Escambia County Ordinance #2015-53; City of Pensacola Ordinance #23-14). At that time, there was some uncertainty regarding the availability of the exemption because of the sunset of the Enterprise Zone Act. During the 2016 session, the legislature clarified that new business located in an enterprise zone qualified for an EDATE "if approved by motion or resolution of the local governing body, subject to ordinance adoption, or by ordinance enacted before December 31, 2015." Ch. 2016-220, § 3, Laws of Fla. (2016).

Both ordinances contain an expiration date of December 31, 2025. It is my understanding that the project improvements are under construction and will be placed on the tax roll beginning 2018, limiting as a practical matter the exemption for the project to only eight years. At the current time all EDATE exemptions in effect in Escambia County are for the full ten years authorized by the EDATE statute. The period of time the exemption will remain in effect, and the expiration date thereof, are matters *solely* within the discretion of the city council and board of county commissioners. See § 196.1995(11)(c), Fla. Stat. (2016). Accordingly,

please be advised that my office will be required to administer the exemption pursuant to the expiration date set forth in the ordinances absent any subsequent amendment thereto.

Respectfully submitted,



Chris Jones, CFA  
ESCAMBIA COUNTY PROPERTY APPRAISER

/rr

cc: Mayor Ashton J. Hayward  
Dick Barker, Chief Financial Officer  
Brian Spencer, City Council President, District 6