

EXHIBIT "A"

CITY OF DELAND, FLORIDA  
Guidelines for Tax Abatement

PURPOSE: These general and flexible guidelines are submitted for use in deliberation of tax abatement applications. The City Commission, being the approval authority for tax abatement, will exercise wide discretion in evaluating each application, on a case-by-case basis, and under other applicable criteria found in the State of Florida Statutes.

- I. Manufacturing
  - A. Minimum Full-Time Employees . . . . . 10
  - B. Qualified Manufacturers (F.S. 196.012)
  - C. Maximum Years of Abatement . . . . . 10
  - D. Qualified Wage Scale
    - 1. \$15.55 per hour . . . . . 50%
    - 2. \$20.28 per hour . . . . . 75%
    - 3. \$27.04 per hour . . . . . 100%
  
- II. Corporate Offices with 50 Employees
  - A. Minimum Full-Time Employees. . . . . 50
  - B. Qualified Offices (F.S. 196.012)
  - C. Maximum Years of Abatement . . . . . 10
  - D. Qualified Wage Scale
    - 4. \$15.55 per hour . . . . . 50%
    - 5. \$20.28 per hour . . . . . 75%
    - 6. \$27.04 per hour . . . . . 100%
  
- III. All Other Business (in accordance with F.S. 220.15(5)).
  - E. Minimum Full-Time Employees. . . . . 25
  - F. Qualified Businesses (F.S. 196.012)
  - G. Maximum Years of Abatement . . . . . 10
  - H. Qualified Wage Scale
    - 7. \$15.55 per hour . . . . . 50%
    - 8. \$20.28 per hour . . . . . 75%
    - 9. \$27.04 per hour . . . . . 100%

All tax abatement will include both real property and personal property for new or expanded businesses, which qualify in the categories above. Land value, by statute, will not be abated.

On or before September 1 of each year a report will be submitted by the abated business to the City's Finance Director summarizing the number of employees and wage scale for those employees who were added to the payroll from the date the ordinance providing for tax abatement was adopted. These annual reports will be reviewed by the City to insure that the minimum criteria for which the company received tax abatement still exists. A copy of that report will be presented to the City Commission for renewal/approval each year. The City reserves the right to audit the records of any company receiving tax abatement to insure that the minimum criteria for which the abatement was granted is being met each year.

Employee positions used to meet the requirements for new and expanded businesses shall be evaluated according to F.S. 196.012 (15) "New Business" or (16) "Expansion of existing business".