



## VI. Definition of Terms

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

- A. **Applicant** - Any person firm, partnership, or corporation that files an application with the City Council of the City of Melbourne seeking an economic development ad valorem tax exemption.
- B. **Business** - Any activity engaged in by any person, firm, partnership, corporation, or other Business organization or entity, with the object of private or public gain, benefit, or advantage, either direct or indirect.
- C. **City** - The City Council of the City of Melbourne, Florida.
- D. **Department** - The Florida Department of Revenue.
- E. **EDC** - Economic Development Commission of Florida's Space Coast, a not-for-profit company under contract with the City of Melbourne, City Council to promote economic development.
- F. **Enterprise Zone** - An area designated as an enterprise zone pursuant to Section 290.0065, Florida Statutes.
- G. **Expansion of an Existing Business.**
  - 1. As defined in Section 196.012(16), Florida Statutes, an Expansion of an Existing Business means:
    - (a) A Business establishing ten (10) or more jobs to employ ten (10) or more full-time employees in this State, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant;
    - (b) Any Business establishing twenty-five (25) or more jobs to employ twenty-five (25) or more full-time employees in this State, whose Sales Factor, as defined by Section 220.15(5), Florida Statutes, for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
    - (c) Any Business located in an Enterprise Zone.

2. Any Expansion of an Existing Business must increase operations on a site collocated with a commercial or industrial operation owned by the same Business, resulting in a net increase in employment of not less than ten percent (10%) or an increase in productive output of not less than ten percent (10%). The ten percent (10%) requirement does not apply to Enterprise Zones.
- H. **Extraordinary** - As determined by the Melbourne City Council.
- I. **Improvements** - Physical changes made to raw land, and structures placed on or under the land surface.
- J. **New Business.**
1. As defined in Section 196.012(15), Florida Statutes, a new Business means:
    - (a) A Business establishing ten (10) or more jobs to employ ten (10) or more full-time employees in this State, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
    - (b) Any Business establishing twenty-five (25) or more jobs to employ twenty-five (25) or more full-time employees in this State, whose Sales Factor, as defined by Section 220.15(5), Florida Statutes, for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
    - (c) An office space in this State owned and used by a corporation newly domiciled in this State; provided such office space houses fifty (50) or more full-time employees of such corporation; or
    - (d) A Business located in an Enterprise Zone (pursuant to Section 290.0065, Florida Statutes).
  2. Any new Business must first begin operation on a site clearly separate from any other commercial or industrial operation owned by the same Business.
- K. **Sales Factor** - As defined in Section 220.15(5), Florida Statutes, the Sales Factor is 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.

L. **State** - State of Florida.