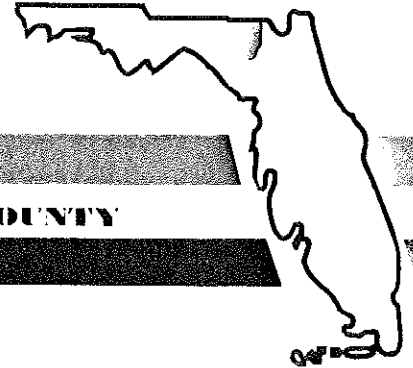


*Nettles Sausage*

District No. 1 - Ronald Williams  
District No. 2 - Rusty DePratter  
District No. 3 - Jody DuPree  
District No. 4 - Stephen E. Bailey  
District No. 5 - Scarlet P. Frisina



**BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY**

October 26, 2012

M E M O

TO: Marlin Feagle, County Attorney  
FK: Dale Williams, County Manager *[Signature]*  
RE: Economic Development Application – Nettles Sausage

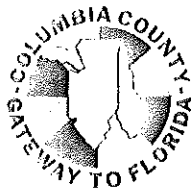
Please find attached the above referenced application with a cover letter from Doyle Crews, Property Appraiser. I am sending this to you for further discussion with Jesse Quillen, Economic Development Director. As you are aware, I have declared a conflict of interest in this matter due to the family relationship.

DW/cnb

XC: Board of County Commissioners  
Doyle Crews, Property Appraiser  
Jesse Quillen, Economic Development Director  
Nettles Sausage Economic Development File

# J. DOYLE CREWS

PROPERTY APPRAISER - COLUMBIA COUNTY, FLORIDA



October 24, 2012

Board of County Commissioners  
Dale Williams, County Manager  
135 NE Hernando Avenue  
Lake City, Florida 32055

RE: Nettles Sausage Economic Development Applications

Dear Mr. Williams,

My office received two applications submitted by Nettles Inc. for Economic Development Ad Valorem Tax Exemption on October 24, 2012. It appears one application is for a new business and one is for an expanding business, neither application has been dated. The Statute clearly states that March 1 is the deadline for filing an application of that tax year. Also, behind each application submitted is a letter from Nettles Sausage and Nettles Cow Plant to Commissioner Ron Williams, dated March 10, 2010, these letters were not signed.

The Property Appraiser's office has filled in the required sections. These numbers reflect the taxable impact to the County due to them already being assessed and certified to the Tax Collector for collection for 2012. These numbers reflect the new construction only because they are currently assessed on property with existing buildings.

If you have any questions or concerns, please call my office at 758-1083.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Doyle Crews".

J. Doyle Crews,  
Property Appraiser

RECEIVED

OCT 24 2012

 BY: JA ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION  
 Chapter 196.1995, Florida Statutes
DR-418  
R. 12/09
 To be filed with the Board of County Commissioners, the governing boards of the municipality, or both,  
 no later than March 1 of the year the exemption is desired to take effect.

1 Business name		Mailing address	
2 Please give name and telephone number of owner or person in charge of this business. Name <u>Nettles Beef Processing</u>		147 SW CR 240 Telephone number <u>386 752 2228</u>	
3 Exact Location (Legal Description and Street Address) of Property for which this return is filed <u>SPIN 2</u>		4 Date you began, or will begin, business at this facility <u>2-20-11</u>	
5 Description of the improvements to real property for which this exemption is requested <u>4,200 sq. ft. new construction - processing plant</u>		Date of commencement of construction of improvements <u>2-20-11</u>	
6 Description of the tangible personal property for which this exemption is requested and date when property was, or is to be purchased			APPRaiser's USE ONLY
Class or Item	Age	Date of Purchase	Taxpayer's Estimate of Original Cost Cond* Fair Market Rent Cond*
<u>Building</u>			\$300,000 New \$ \$ \$
<u>Equipment</u>			\$150,000 New \$ \$ \$
			\$ \$ \$
			\$ \$ \$
			\$ \$ \$
			\$ \$ \$
			\$ \$ \$
			\$ \$ \$
Average value of inventory on hand:			*Condition: good, avg (average), or poor
Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.			
7 Do you desire exemption as a <input checked="" type="checkbox"/> new business or <input type="checkbox"/> expansion of an existing business		9 Trade levels (check as many as apply)	
8 Describe type or nature of your business <u>Beef Slaughter</u>		<input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input checked="" type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Office <input type="checkbox"/> Other, specify:	
10 Number of full-time employees to be employed in Florida			
If an expansion of an existing business:		Net increase in employment <u>10</u> <u>100</u> % Increase in productive output resulting from this expansion <u>100</u> %	
11 Sales factor for the facility requesting exemption:			
Total sales in Florida from this facility-one (1) location only		divided by	Total sales everywhere from this facility-one (1) location only = %
12 For office space owned and used by a corporation newly domiciled in Florida	Date of incorporation in Florida <u>2-20-11</u>	Number of full-time employees at this location	
I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)			
Date		Signature, preparer <u>William S. Nettles</u>	
Signature, taxpayer <u>William S. Nettles</u>		Preparer's address <u>190 SW CR 240 Leno City, FL</u>	
Title		Preparer's telephone number	
Property Appraiser's Use Only			
I	Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources		\$ 2,211,278.814
II	Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section		\$ 695,502.76
III	Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted and the property for which the exemption is requested would otherwise have been subject to taxation		\$ 2034.97
IV	Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted Improvements to real property \$ 103,895 Personal property \$ 150,000		
V	I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a <input type="checkbox"/> new business <input type="checkbox"/> expansion of an existing business <input checked="" type="checkbox"/> neither		
VI	Last year for which exemption may be applied <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

Application to be filed not later than March 1

10-24-12  
Date

Signature, Property Appraiser

March 10, 2010

Mr. Ronald Williams, Chair  
Columbia County Board of Commissioners  
P O Box 1529  
Lake City, Florida 32064

Dear Commissioner Williams,

Nettles Cow Plant is planning a new business to be constructed on US 41 at Watermelon Park in the near future. Plant will have a capacity for 50 plus head of cattle a week and will be the only USDA beef plant in Columbia County. It will perform custom slaughtering, cutting and wrapping of cattle for the citizens of Columbia County and Youth Fairs from all over Florida, therefore bringing in revenue and jobs to Columbia County.

Nettles Cow Plant will result in building new space of 4,200 square feet and a capital investment of \$450,000.00 consisting of \$300,000.00 real property and \$150,000.00 in personal property. The expansion will result in an addition of 10 jobs paying an average of \$ TBD.

On behalf of Nettles Cow Plant, I would like to request tax exemption on the new business being developed by Nettles Cow Plant. Please let me know what additional information would be required to result in Nettles Cow Plant receiving the tax abatement provided by Columbia County for new or expanding business.

Sincerely,

Billy Nettles  
President  
x/c Jim Poole, IDA Executive Director

RECEIVED

OCT 24 2012

BY: WJH ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION  
Chapter 196.1995, Florida StatutesDR-418  
R. 12/99To be filed with the Board of County Commissioners, the governing boards of the municipality, or both,  
no later than March 1 of the year the exemption is desired to take effect.

1 Business name		Mailing address	
2 Please give name and telephone number of owner or person in charge of this business.		Telephone number	
Name <u>Nettles Sausage, Inc.</u>		<u>386 752 2510</u>	
3 Exact Location (Legal Description and Street Address) of Property for which this return is filed			4 Date you began, or will begin, business at this facility
<u>190 SW CR 246</u>			<u>March 2010</u>
5 Description of the improvements to real property for which this exemption is requested			Date of commencement of construction of improvements
<u>13500 sq ft Addition</u>			<u>Apr 2011</u>
6 Description of the tangible personal property for which this exemption is requested and date when property was, or is to be purchased			APPRaiser's USE ONLY
Class or Item	Age	Date of Purchase	Taxpayer's Estimate of Original Cost    Cond*    Fair Market Rent    Cond*
Building			\$    \$    \$    \$
			\$1,000,000    New    \$    \$
Equipment			\$    \$    \$    \$
			\$200,000    New    \$    \$
			\$    \$    \$    \$
			\$    \$    \$    \$
			\$    \$    \$    \$
			\$    \$    \$    \$
Average value of inventory on hand:			*Condition: good, avg (average), or poor
Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.			
7 Do you desire exemption as a <input type="checkbox"/> new business or <input checked="" type="checkbox"/> expansion of an existing business		9 Trade levels (check as many as apply)	
8 Describe type or nature of your business		<input checked="" type="checkbox"/> Retail <input checked="" type="checkbox"/> Wholesale <input checked="" type="checkbox"/> Manufacturing <input type="checkbox"/> Professional	
<u>Meat Processing + Slaughter</u>		<input type="checkbox"/> Service <input type="checkbox"/> Office <input type="checkbox"/> Other, specify:	
10 Number of full-time employees to be employed in Florida			
If an expansion of an existing business:		Increase in productive output resulting from this expansion	
Net increase in employment <u>10</u>		<u>40</u> % <u>30</u> %	
11 Sales factor for the facility requesting exemption:			
Total sales in Florida from this facility-one (1) location only		divided by	Total sales everywhere from this facility-one (1) location only
			<u>4 M</u> =    %
12 For office space owned and used by a corporation newly domiciled in Florida	Date of incorporation in Florida	Number of full-time employees at this location	
	<u>JAN 1 1997</u>	<u>22</u>	
I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)			
Date		Signature, preparer	
		<u>William J. Nettles</u>	
Signature, taxpayer		Preparer's address	
<u>William J. Nettles</u>		<u>190 SW CR 246</u> <u>Nettles Sausage, Inc.</u>	
Title		Preparer's telephone number	
		<u>386 752 2510</u>	
Property Appraiser's Use Only			
I	Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources		\$2,211,278,314
II	Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section		\$695,502.76
III	Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted and the property for which the exemption is requested would otherwise have been subject to taxation		\$3,789.21
IV	Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted		
	Improvements to real property \$	Personal property \$	
V	I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a		
	<input type="checkbox"/> new business <input checked="" type="checkbox"/> expansion of an existing business <input type="checkbox"/> neither		
VI	Last year for which exemption may be applied		
	<u>10-24-12</u>		

Application to be filed not later than March 1

Date

Signature, Property Appraiser

March 10, 2010

Mr. Ronald Williams, Chair  
Columbia County Board of Commissioners  
P O Box 1529  
Lake City, Florida 32064

Dear Commissioner Williams,

Nettles Sausage has been in operation in Columbia County for over 65 years providing not only the best sausage product around but jobs for our citizens and a place to purchase meat products. We also distribute meat products in Florida, Georgia and Alabama returning the revenue and jobs back to Columbia County. We are pleased to be expanding our business to provide the same quality products and services that Nettles has been known for since 1945. We are the oldest family owned manufacturing plant and one of the oldest businesses in Columbia County.

The expansion of Nettles Sausage will result in an increase space of 13,500 square feet and a capital investment of \$1,200,000.00 consisting of \$1,000,000.00 real property and \$200,000.00 in personal property. The expansion will result in an addition of 10 jobs paying an average of \$ TBD.

On behalf of Nettles Sausage, I would like to request tax exemption on the expansion part of Nettles Sausage. Please let me know what additional information would be required to result in Nettles receiving the tax abatement provided by Columbia County for new or expanding business.

Sincerely,

Billy Nettles  
President  
x/c Jim Poole, IDA Executive Director

(9) Purchasing – Change Order #002 – Peter Brown Construction, Inc. – Fort White Library - \$18,933.13 (deductive)

(10) Purchasing – Changer Order – Hughes Well Drilling & Pump Service – Ellisville Water Well Project - \$6,978.64

(11) Human Resource – Position Description – Radio/Communications Technician

(12) Authorization for Engineering Services by Malcolm Pirnie, Inc. – Florida Department of Environmental Protection Operational Permit Renewal & Ellisville Waste Water Treatment Plant Evaluation – \$72,000.00

(13) University of Florida – Preliminary Population Estimate – 67,303

(14) Community Development Block Grant Application – Florida Department of Community Affairs – Fiscal Year 2009 Federally Funded Subgrant Agreement – Housing Rehabilitation, \$537,500 – Temporary Relocation, \$4,000 - Water Hookups, \$96,000 and Administration, \$112,500

(15) Annual Contract – State of Florida Department of Health/Columbia County Board of County Commissioners – For Operation of the Columbia County Health Department – Fiscal Year 2010-2011 - \$153,784.00

(16) Utility Permit – AT&T SE Florida - SW Sherlock Terrace

(17) Florida Enterprise Zone Program – Enterprise Zone Development Agency – Signature Authorization Form

#### **Nettle Sausage – Application for Tax Exemption**

*Sept, 2010*

The County has received a request for tax abatement from Billy Nettles, President of Nettle Sausage for an expansion of their operation. The County Manager said that there is no Economic Development Statute that would be applicable, but it is possible that this business could qualify for tax abatement according to the guidelines of Florida Statutes 196.1995(5). The County Manager said that guidelines and standards need to be adopted that can be applied to these various applications as they are presented.

MOTION by Commissioner Bailey to schedule the matter for discussion. Second by Commissioner Frisina.

County Manager Williams noted that Mr. Billy Nettles is related to him by marriage. Therefore, the County Manager said that he would not be involved in setting standards, parameters, etc. that may apply to Mr. Nettles' business.

Commissioner Weaver asked that the criteria and guidelines relating to rebates of local option sales taxes be provided to each of the commissioners for review. He noted this would be helpful and a good starting point for setting parameters and guidelines.

The motion carried unanimously.