

County to decide tax break at public hearing

ROY'S
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wage of \$18/hour. The 50% tax abatement would save Wicker and Roy's nearly \$68,000 in property taxes over the five-year period.

During the discussion, Commission Chair Jamie English suggested a compromise, providing a 100% exemption for the first two years, followed by five years at 50%. Both Feagle and Demps said they could support that suggestion.

Based on the estimates presented by TCDA Director Bob Cate, this proposal would save Roy's roughly \$121,000 in property taxes over a seven-year period.

Bishop said he would draft three versions of the ordinance, one with each of the three proposals, and the commission could decide at the public hearing which they wished to approve.

Under the county's tax exemption ordinance, the TCDA is tasked with screening applications to ensure they meet criteria set by the county and the state.

Cate presented the application to the commission at the June 16 meeting on behalf of the TCDA board, which made its formal recommendation based on the scoring matrix.

"First of all, is Roy's Restaurant eligible? Yes, it qualifies under the Enterprise Zone pathway," Cate said. "All of Taylor County is deemed an enterprise zone, and a business located in an enterprise zone that begins operation on a site clearly separate from any other commercial or industrial operation owned by that same business is eligible.

"The replacement bar, which denies applications for improvements already added to the tax roll, should not apply here, because Hurricane Helene reduced the prior structure to a concrete slab. There is no existing improvement on the tax roll to replace. What Linda is proposing is a new, code-compliant structure built above the flood elevation, which is substantially different and significantly improved over what existed before.

"The Taylor County process requires that the application go through TCDA for pre-screening," Cate said. "So, we use the scoring matrix. It's available on our website, and it was implemented after the last tax abatement proposal.

"The matrix is a guidance tool that provides a transparent and standardized approach to the evaluation process that factors in capital investment, the number of full-time employees and what they will be paid as compared to the Florida minimum wage and the phase of operation. Phase of operation means the property's bought, but the building is not built," Cate



Roy's released a rendering of its architect's conceptual design (above) of the new restaurant online in February, showing the new facility will be constructed on pilings some 19 feet above mean sea level (approximately 15 feet above the ground) – with stairs and an elevator – making it fully handicapped accessible and in compliance with current building codes.

said.

"The ordinance gives TCDA the authority to make a recommendation to the county commission as to the degree and length of the exemption. It could go from 0% to 100% on abatement, and it could go from zero to 10 years on the length of that abatement," Cate explained.

"The county commissioners are not bound by it (TCDA recommendation), and your determination is final," Cate said.

Cate noted that the TCDA's formal recommendation was for a 50% abatement for five years based on the scoring matrix.

"I've done my part in getting a common platform and sharing what the TCDA Board of Directors recommended," Cate said afterward. "I do want to remind you, there are a couple of things here that probably make this fairly special, and certainly fairly unique.

"First of all, there is only one Roy's Restaurant, and today, that's not even true. Given Taylor County's urgent need for economic development and infrastructure investment generally, and particularly in the coastal areas devastated by Hurricane Helene, you have a very compelling basis to acknowledge the matrix score, but recommend something different.

"The facts here are that a local business was entirely destroyed by a natural disaster and is building to a higher standard. These are the circumstances that could justify exercising that discretion," Cate said.

"One more point. One of Taylor County's economic thrusts is for us to enhance our local fishing industry. It's in our strategic plan. Roy's sources its mullet, snapper, grouper and flounder locally and its clams from Cedar Key."

"I would just appreciate your consideration," Wicker said after Cate concluded his presentation. "And, if we can get the 100% for 10 years, please consider that."

When asked about her progress in rebuilding Roy's, Wicker said, "We just got approval from the county a couple weeks ago

for our development plan, so hopefully the building permit is a couple of weeks out. We're another year down the road."

"I appreciate Mr. Bob's presentation and recommendation, but I do think this board of county commissioners' consideration is deeper than just what the matrix suggests," Newman said. "When we really look into the scope and the full picture of the impact that Roy's Restaurant has had, understanding the outage that's there currently and looking at the consideration that this board has in respect to encouraging economic growth and development, I do appreciate the matrix, but I also respect the impact having a productive, functioning Roy's Restaurant will have in this economy.

"I do agree that we should go further than just what this matrix suggests," Newman said. "I would suggest the full abatement." English asked Newman if he meant 100% for 10 years, and Newman said he did.

"That wasn't what I was prepared for," Demps said. "I was prepared to go along with what was presented to us. Going further than that, I'll have to do some thinking."

Newman defended his proposal, noting the impact to local fisherman, as well as other impacts to the local regional economy. He added that Roy's Restaurant was a "proven brand" and not a company that might pack up and leave the county after receiving the incentive.

"I agree with you, Mr. Newman," Moody said. "This could make a difference of them building or not building."

Moody said he was willing to make a motion in support of a 100% abatement for 10 years, but Bishop interjected that any motion should be to instruct him to draft an ordinance and schedule a public hearing.

"I really want to help any business, whether it's local or someone coming in," said Feagle, who sits on the TCDA board as an ex officio (non-voting) member representing the commission.

"I'm glad that we can

help. I just wonder if this sets a precedent. Because I know, Bob, that we're talking to quite a few people trying to get other businesses to come. So, is this going to set a precedent that everybody who comes here we give 100% (tax abatement) for 10 years?" Feagle asked. "After all, we are looking for some revenue to help this county sustain itself. If you look at the homestead exemption (reform referendum), we don't know what's going to happen there. If that goes through, what's the impact to us?"

"Linda, I want to help you all that I can, but we need to keep in mind that we've got to be able to sustain ourselves too, not knowing exactly what's going to come," Feagle said.

Feagle suggested a smaller-scale abatement, possibly 100% for one year and then 50% afterward for four or five years.

Cate stated that he was not attempting to advocate a particular action, but to answer Feagle's question about setting a precedent, noting that unlike businesses that fall within the state's targeted industry list, as a restaurant, Roy's is not eligible for any of the state incentive programs that those other companies might be able to take advantage of in addition to the local tax abatement.

Demps said the commission needed to make "sound decisions," adding that he would like to give everyone a 100% abatement, but then the county wouldn't have any revenue to operate.

Feagle said she agreed with Demps's statements, adding that a 50% abatement was "fair" to both the business and the county.

English suggested a compromise of 100% for two years followed by 50% for five years. Both Demps and Feagle said they could support that proposal.

"That's the reason South Georgia is getting businesses that Florida is missing on," Moody said, referring to the commission potentially not providing the full abatement. "I've heard story after story about companies building in South Georgia because of this type of thing."

Newman asked if

those Georgia counties had offered 100% tax abatements, and Moody said he did not know the specifics.

As the discussion continued, both Feagle and Newman indicated they were ready to make a motion for their preferred abatement proposals.

However, Bishop reminded the board that the issue at hand was to instruct him to draft the ordinance, adding that he would draft three separate ordinances, one for the originally recommended 50% abatement for five years, one for Newman's

Search revealed baggie with 17.5 grams of meth

CHASE
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per hour for roughly one-quarter of a mile before making any effort to slow (his) speed. Once Dupaya began slowing, he began swerving back and forth, in and out of his lane of travel.

"Dupaya eventually slowed his speed to 67 miles per hour and continued at this pace, still failing to yield to law enforcement or stop the vehicle. Due to my training and experience involving subjects in possession of illegal items or substances, I knew Dupaya's driving behavior was consistent with efforts to hide or conceal illegal items and prevent the traffic stop as long as possible in order to hide or conceal those items," the deputy reported.

Dupaya finally stopped his vehicle at the intersection of Beach Road and Highway 19.

Wimberley reported he observed that Dupaya was "visibly nervous" and sweating profusely, despite his vehicle's air conditioning being on.

The deputy also reported seeing a torch lighter – commonly used for smoking illegal substances such as methamphetamine – inside the vehicle, and that he smelled the distinct odor of marijuana coming from the vehicle.

"When I questioned Dupaya regarding his speed, he advised he called the Florida Highway Patrol about a black truck

suggestion of 100% for 10 years and one for English's proposal for 100% for two years followed by 50% for five years.

Feagle made a motion to instruct Bishop to draft the ordinances and schedule the public hearing. Demps seconded, and the measure passed unanimously.

Other tax abatements the commission has approved include:

- Deadman Bay Marina in Steinhatchee, which received a 50% abatement for five years in exchange for \$6.7 million in capital investment and the creation of 29 full-time jobs and 90 part-time jobs.
- Super-Pufft in Perry, which received a 75% abatement for 10 years in exchange for a \$20 million expansion that created 100-plus jobs.
- The Grove at Perry apartments, which received approval of a 75% abatement for 10 years back in 2017, but just began receiving the incentive this year when the new complex was added to the tax rolls.

The complex's capital investment to date is around \$16.8 million.

All of the above incentives were approved before the new tax abatement incentive criteria matrix was created.

and blue truck shooting on the highway and he was scared," Wimberley reported.

Dupaya also initially stated that he had just gotten off work and was headed home.

"I knew this to be false due to his license stating he lived in Pierson (Fla.), which was 140 miles south of our location. When I mentioned this, Dupaya stated he was actually headed to Tallahassee to get a hotel room for a job and then return home," Wimberley reported.

Dupaya also changed his story regarding the alleged shooting, stating it was not a black truck and a blue truck, but instead a red car and a blue truck involved in the incident.

When Wimberley questioned him further, Dupaya stated he had marijuana in the vehicle, and handed over a rolled blunt that had been smoked.

Dupaya was then removed from the vehicle and placed under arrest for reckless driving, resisting and possession of less than 20 grams of marijuana.

When deputies conducted a search of his vehicle, they found a baggie that contained a crystallized substance which field-tested positive for methamphetamine and had a total weight of 17.5 grams.

They also found a glass bubble pipe that had a crystallized residue inside which also field-tested positive for methamphetamine.

LEGALS

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PROBATE CODE WILL BE FOREVER BARRED. NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED. The date of first publication of this Notice is June 12, 2026. Personal Representative Linda Parker c/o Sally Roberts, PO Box 2026, Perry, FL 32348, Attorney for Personal Representative: Sally Roberts Florida Bar No. 102816, PO Box 2026, Perry, FL 32348, Telephone: 850-584-3812.

IN THE CIRCUIT COURT, THIRD JUDICIAL CIRCUIT, IN AND FOR TAYLOR COUNTY, FLORIDA
PROBATE DIVISION
Case No. 2026-55-CP

In Re: Estate of: AULDEN HAROLD DAVIS, Deceased.

NOTICE TO CREDITORS

The administration of the estate of AULDEN HAROLD DAVIS, deceased,

whose date of death was April 14, 2026; File Number 2026-55-CP is pending in the Circuit Court for Taylor County, Florida, Probate Division, the address of which is Post Office Box 620, Perry, Florida 32348. The names and addresses of the Personal Representative and his/her Attorney are set forth below.

All creditors of the decedent and other persons having claims or demands against decedent's estate, on whom a copy of this notice has been served, must file their claims with this Court WITHIN THE LATER OF 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE TIME OF SERVICE OF A COPY OF THIS NOTICE ON THEM.

All other creditors of the decedent and other persons having claims or demands against decedent's estate must file their claims with this Court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.

The personal representative has no duty to discover whether any property held at the time of the

decedent's death by the decedent or the decedent's surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss.732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under s.732.2211, Florida Statutes.

ALL CLAIMS NOT SO FILED WILL BE FOREVER BARRED.

NOTWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED.

The date of first publication of this notice is June 19, 2026.

G. CLINE MOORE
ATTORNEY AT LAW, P.A.
Bryan Davis
Personal Representative
847 E. Ashby Place, Apt. 118
San Antonio, TX 78212
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Perry, Florida 32347

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NOTICE OF APPLICATION FOR TAX DEED TDA 26-027

NOTICE IS HEREBY GIVEN, that FIG 20, LLC, the holder of the following certificate, has filed said certificate for a tax deed to be issued thereon. The certificate number, year of issuance, description of the property and the names in which the property was assessed are as follows:

Certificate Number 309
Year of Issuance 2024
Description of Property:
Parcel Number: R03530-000
Described as: LEG 0000.61 ACRES - J C CALHOUN ADD - LOTS 2 & 3 BLK 30 - OR 676-592 HW SECTION 24 TOWNSHIP 04 RANGE 07
Name in which assessed: Scott & Brandy Knudsen
Said property being in the County of Taylor, State of Florida.
Unless such certificate is redeemed according to law, the property described shall be sold to the

highest bidder in the Courtroom on the 2nd floor in the Taylor County, FL Courthouse on the 20th day of July 2026 at 11:00 a.m.

** To participate in the bidding, you must be prepared to pay a NON-REFUNDABLE \$200.00 CASH deposit immediately following the sale of each parcel in which you are the highest bidder. **
Dated 12th day of June 2026
Signature: Gary Knowles
Clerk of Circuit Court
Taylor County, Florida

NOTICE OF APPLICATION FOR TAX DEED TDA 26-028

NOTICE IS HEREBY GIVEN, that FIG 20, LLC, the holder of the following certificate, has filed said certificate for a tax deed to be issued thereon. The certificate number, year of issuance, description of the property and the names in which the property was assessed are as follows:

Certificate Number 949
Year of Issuance 2024
Description of Property:

Parcel Number: R07503-000
Described as: LEG 0000.50 ACRES - COM SE COR SW 1/4 OF NW 1/4 RUN WLY - 649 FT NLY 295 FT FOR POB TH ELY - 210 FT NLY 105 FT WLY 210 FT SLY - 105 FT TO POB - OR 283- 402 SECTION 19 TOWNSHIP 04 RANGE 08

Name in which assessed: Clarence Graham
Said property being in the County of Taylor, State of Florida.

Unless such certificate is redeemed according to law, the property described shall be sold to the highest bidder in the Courtroom on the 2nd floor in the Taylor County, FL Courthouse on the 20th day of July 2026 at 11:00 a.m.

** To participate in the bidding, you must be prepared to pay a NON-REFUNDABLE \$200.00 CASH deposit immediately following the sale of each parcel in which you are the highest bidder. **

Dated 12th day of June 2026
Signature: Gary Knowles
Clerk of Circuit Court
Taylor County, Florida