



MEMORANDUM

Agenda Item No. 8(M) (7)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: October 2, 2012

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution supporting Confidential
Project No. 13-00055 for a State of
Florida Brownfield Redevelopment
Bonus Refund pursuant to Florida
Statutes § 288.107 while opting out
of the local match and further
providing for an effective date

The accompanying resolution was prepared by the Regulatory and Economic Resources Department and placed on the agenda at the request of Prime Sponsor Commissioner Jean Monestime.



R. A. Cuevas, Jr.
County Attorney


RAC/cp

Memorandum



Date: October 2, 2012

To: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

From: Carlos A. Gimenez
County Mayor 

Subject: Resolution in Support of Confidential Project No. 13-00055 for a State of Florida Brownfield Redevelopment Bonus Refund

Recommendation

It is recommended that the Board of County Commissioners (Board) support the approval of Confidential Project No. 13-00055 for a State of Florida (State) Brownfield Redevelopment Bonus Refund to expand into a new facility in Northwest Miami-Dade County. Because the State assumes that the locality is providing financial support, the County must request a waiver to opt out of the 20 percent match.

Scope

The business operations of this project will create 315 new jobs that will primarily impact District 2, Commissioner Jean Monestime. The construction of this project will also have a positive countywide impact due to direct and indirect employment and capital investment.

Fiscal Impact / Funding Source

Approval of this Brownfield Redevelopment Bonus Refund will not create a negative fiscal impact to the County. Through this program, the business is eligible to receive up to \$2,500 for each job created and the State will pay 80 percent (or \$2,000) for each job created or up to \$630,000 for the estimated 315 jobs to be created. The County opts out of its 20 percent match in the Brownfield Redevelopment Bonus program because it can support businesses through other incentive programs, such as the Qualified Targeted Industry (QTI) and the Targeted Jobs Incentive Fund (TJIF) programs. This particular project is not eligible for a QTI or a TJIF incentive, as retail is not a targeted industry under either of these two programs. However, under Florida Statute 288.107 the business is eligible for the Brownfield Redevelopment Bonus incentive providing that certain criteria are met, as specified in the statute and fully defined later in this memorandum.

Track Record/Monitor

This new facility will be an expansion of the company's retail discount stores in Miami-Dade County. The company currently has over 90,000 employees in the State of Florida. The State will pay the incentive and verify that all conditions have been met.

Background

The State of Florida created the Brownfield Redevelopment Bonus Refund Program as codified in Section 288.107 of the Florida Statutes. The Brownfield Redevelopment Bonus is available to encourage redevelopment and job creation within designated brownfield areas. Pre-approved applicants receive tax refunds of up to \$2,500 for each new job created. The amount of the refund is equal to 20 percent of the average annual wage of the new jobs created. While a minimum wage salary could be as low as \$15,400, the company has stated in its application that the average wage for its new jobs will be \$20,000. Refunds are based on taxes paid by the business, including corporate income, sales, ad valorem, intangible personal property, insurance premiums, and certain other taxes. No more than 25 percent of the total refund approved may be paid in any single fiscal year. Under Florida Statute 288.107 Confidential Project No. 13-00055 is eligible to apply for the Brownfield Bonus to help offset cost spent to date to investigate and address legacy environmental issues associated with the property and their potential impact on redevelopment, costs that Confidential Project No. 13-00055 would not have incurred on a greenfield site. Such legacy environmental issues include: (i) former contamination and/or contamination remediation associated with a petroleum underground storage tank at the subject property; (ii) indiscriminate above ground dumping and below ground disposal of solid waste, since removed and/or remediated, at the subject property; (iii) mercury, chlorinated solvents and phenols contamination and contamination remediation associated with a former apparel company and/or a printing business on the adjoining western parcel being retained by the seller; (iv) former use of up to 85 septic tanks at the subject property for domestic sewage; (v) documented contamination associated with at least one underground storage tank at an automotive body shop located directly adjacent to the north of the subject property; (vi) contamination and contamination remediation associated with petroleum underground storage tanks at one current and one former retail fueling station located adjacent to the north of the subject property; and (vii)

contamination associated with at least one petroleum underground storage tanks at a former retail fueling station located directly adjacent to the northeast of the subject property. In addition, given the significance of the nature and history of contamination and the likely costs associated with any residual contamination that could be uncovered during the redevelopment process, the risk of incurring even greater environmental costs is real and presents obstacles to closing on the transaction and moving forward with the project.

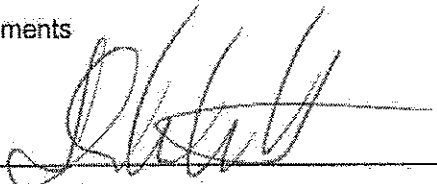
As provided in Florida Statutes 288.107(3)(a)-(e) the criteria for participation in the program are, in relevant part:

- 1) Create at least ten new Florida full-time jobs with benefits, excluding construction and site remediation jobs. Confidential Project No. 13-00055 is projecting the creation of 315 new jobs.
- 2) Be a business that can demonstrate a fixed capital investment of at least \$2 million in mixed-use business (including multi-unit housing, commercial, retail, and industrial) activity located in a brownfield area. Confidential Project No. 13-00055 is investing approximately \$20 millions.
- 3) Demonstrate that the project will diversify and strengthen the economy of the area surrounding the site. Confidential Project No. 13-00055 will invest towards the cleanup and redevelopment of the site and will diversify the economy by bringing in new retail and commercial development. As a result, the area's tax revenues will increase.
- 4) Demonstrate that the project will promote capital investments in the area beyond that contemplated for the rehabilitation of the site. This is criterion is expected to be achieved due to the significant investment and scope of the project.
- 5) Provide a local government resolution supporting the project with a local match, or in the alternative, a resolution supporting the project, but opting out of the match. This item, if approved, will meet this criterion.

This project involves the construction of a new 185,000 square foot retail discount grocery store which will provide a wide variety of grocery and household items to consumers. The details of this project are listed below:

APPLICANT:	Confidential Project No. 13-00055.
LOCATION:	Confidential
COMMISSION DISTRICT:	District 2.
DATE OF APPLICATION:	August 27, 2012
OVERALL BUSINESS ACTIVITY/MISSION:	To construct and operate a 185,000 square foot retail grocery store
PROPOSED LOCAL BUSINESS ACTIVITY:	National retail discount grocery store chain
PROPOSED CAPITAL INVESTMENT:	\$20 million
TARGETED INDUSTRY:	Retail
PROPOSED LOCATION IN DESIGNATED PRIORITY AREA?	Yes, Brownfield
NEW OR EXPANDING BUSINESS?	Expanding
NUMBER OF DIRECT JOBS TO BE CREATED/RETAINED:	315
COMMENTS:	Project information provided by The Goldstein Environmental Law Firm, P.A.

Attachments



Jack Osterholt, Deputy Mayor



MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: October 2, 2012

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 8(M) (7)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's _____, 3/5's _____, unanimous _____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor

Agenda Item No.8(M) (7)

Veto _____

10-2-12

Override _____

RESOLUTION NO. _____

RESOLUTION SUPPORTING CONFIDENTIAL PROJECT NO. 13-00055 FOR A STATE OF FLORIDA BROWNFIELD REDEVELOPMENT BONUS REFUND PURSUANT TO FLORIDA STATUTES § 288.107 WHILE OPTING OUT OF THE LOCAL MATCH AND FURTHER PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

WHEREAS, the business under consideration is a retail discount grocery store; and

WHEREAS, Confidential Project No. 13-00055 is located in Northwest Miami-Dade County; and

WHEREAS, Confidential Project No. 13-00055 is an expanding business with retail discount grocery stores throughout Miami-Dade County, and this project will invest \$20 million in land acquisition, capital site improvements, including upgrades to the construction of the building, and on-site and off-site improvements to infrastructure; and

WHEREAS, this project will hire 315 residents with annualized wages of \$20,000 from the local area for its retail discount grocery store operations; and

WHEREAS, participation in the local financial support is optional and understood; and

WHEREAS, the Board of County Commissioners of Miami-Dade County requests a waiver from the local financial support requirement authorized under the Brownfield Redevelopment Bonus Refund Program pursuant to Florida Statutes § 288.106, and will exercise that option,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board supports Confidential Project No. 13-0005 for the State of Florida Brownfield Redevelopment Bonus Refund pursuant to Florida Statutes § 288.107.

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The foregoing resolution was offered by Commissioner
who moved its adoption. The motion was seconded by Commissioner
and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Lynda Bell
Esteban L. Bovo, Jr.	Jose "Pepe" Diaz
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	

The Chairperson thereupon declared the resolution duly passed and adopted this 2nd day of October, 2012. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.



Shannon D. Summerset-Williams

Brownfield Redevelopment Bonus Tax Refund Attachment to the General Project Overview

Confidential Employer
Name of Business

FOR EFI USE ONLY		
Date Received	Date Revised	Date Completed

Must be a separate business unit or reporting unit of a business unit that is or will be registered with the State of Florida for unemployment compensation purposes.

IMPORTANT NOTE: This form should be used if a company is considering locating in a Brownfield area and the project involves a fixed capital investment of at least \$2 million (\$500,000 minimum if no site remediation is required), creation of at least 10 net new jobs, and there is a mixed-use component (including multiunit housing, commercial, retail, or industrial) to the overall development area. The application should be submitted **before** the decision has been made to locate in a Brownfield area.

** Be sure to submit the General Project Overview and Local Support Resolution¹ following passage by the City / County**

1. SITE INFORMATION

A. Indicate which organizations or agencies you have contacted for assistance with this project and provide the following contact information:

For example: local economic development agency, DEP, city or county

Name: <u>Charita Allen</u>	Organization: <u>Beacon Council</u>
Telephone: <u>(305) 579-1349</u>	Email Address: <u>callen@beaconcouncil.com</u>
Name: <u>Joseph Bell</u>	Organization: <u>Enterprise Florida</u>
Telephone: <u>(407) 956-5622</u>	Email Address: <u>jbell@eflora.com</u>

B. Is the proposed site abandoned or underutilized?

Location is an underutilized commercial site with higher job creation, tax revenue, and environmental protection value than currently exists.

Yes No If yes, explain: _____

C. Is there evidence of contamination on the proposed site?

Yes No

If yes, what is DEP's involvement in the remediation process?

D. Has a Brownfield Site Rehabilitation Agreement (BSRA) been contemplated or executed for the subject property?

Yes No If yes, explain: _____

E. What role is the company (applicant) playing in the clean-up process?

Confidential Employer expended approximately \$150,000 in fees to ensure the effectiveness of prior remediation activities at the property and to confirm the absence of any threat to human health and the environment in soil and groundwater.

¹ Submit the resolution adopted by the local governing body recommending the applicant be approved as a Brownfield Redevelopment Bonus Business unit and indicating the amount of local financial support that has been committed. Resolution should clearly indicate waivers requested and justification for such waivers.

Brownfield Redevelopment Bonus Tax Refund Attachment to the General Project Overview

F. Describe how the project demonstrates the principles of site reuse:

This project exemplifies sound land recycling and sustainability principals by utilizing major private capital investment and proportional public incentives to facilitate beneficial reuse of property long subject to major economic disinvestment and under-utilization due to the market dysfunction created by serious environmental contamination legacy issues, including the following: (i) former contamination and/or contamination remediation associated with a petroleum underground storage tank at the subject property; (ii) indiscriminate above ground dumping and below ground disposal of solid waste, since removed and/or remediated, at the subject property; (iii) mercury, chlorinated solvents and phenols contamination and contamination remediation associated with a former apparel company and/or a printing business on the adjoining western parcel being retained by Confidential Employer's Seller; (iv) former use of up to 85 septic tanks at the subject property for domestic sewage; (v) documented contamination associated with at least one underground storage tank at an automotive body shop located directly adjacent to the north of the subject property; (vi) contamination and contamination remediation associated with petroleum underground storage tanks at one current and one former retail fueling station located adjacent to the north of the subject property; and (vii) contamination associated with at least one petroleum underground storage tanks at a former retail fueling station located directly adjacent to the northeast of the subject property. By tapping into the limited and proportionate subsidy that may be available through the Brownfield Redevelopment Bonus Tax Refund, Confidential Employer is able to retain the confidence to move forward with a major project, return a blighted site to productive use, and spark significant job creation, tax revenue generation, and ancillary economic activity.

G. Describe efforts to involve the community in cleanup and redevelopment of the site:

Confidential Employer engaged in major outreach to and engagement with the community in connection with the land use entitlement and approval process. All aspects of redevelopment of the subject property were discussed in connection with this process.

H. How will this project promote mixed-use development² in the Brownfield area:

The major investment of capital by Confidential Employer in a new, major retail establishment and the creation of hundreds of new jobs will – and has been historically demonstrated to – create an incentive for additional private sector investment in redevelopment. It is expected that this additional investment and development activity will result in a mix of higher and better uses than currently exists in the vicinity of the project. It is also expected that this project, when completed, will serve as a critical case study and model for other developers and providers of capital that are concerned with investing time and resources in a neighborhood as extensively blighted as this one is with an ongoing legacy of contamination.

2. PROJECT EMPLOYMENT AND WAGE COMMITMENTS

A. What is the total number of net new full-time equivalent Florida jobs to be created by the project at the business unit³?

315

B. Provide job creation schedule to which you commit: (Please limit the phases to a maximum of three consecutive years and job creation to no less than ten jobs in the first year. However, more than three phases are required, please prepare a separate attachment, including the proposed schedule and justification for phasing beyond three years.)

Phase	Number of net new full-time equivalent	Date by which jobs will
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² Mixed use business activities include multiunit housing, commercial, retail, and industrial development within the Brownfield area.

³ Must be a minimum of 10 new jobs and a 10 percent increase in current business unit employment (if an existing Florida business).

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Brownfield Redevelopment Bonus Tax Refund Attachment to the General Project Overview

	Florida jobs created in the business unit	be created
I	315	12/31/13
II		12/31/
III		12/31/
Total		

- C. For the purposes of certification, agreement, and claim review, indicate the average wage to which you commit:

\$20,000.00

3. LOCAL FINANCIAL SUPPORT

- A. Identify the local government(s) anticipated to provide local financial support⁴:

The city will request a waiver of the Local financial support granted under 288.107 & 288.108 F.S.

- B. Indicate the date the Brownfield Redevelopment Bonus support resolution is anticipated to be passed by the local government:

End of October 2012

⁴ The total Brownfield Redevelopment Bonus award may not exceed five times the local financial support provided by the community. If the community has requested a local financial support waiver or the support is provided in the form of ad valorem tax abatement, the Brownfield Redevelopment Bonus award will be reduced by this amount.

Brownfield Redevelopment Bonus Tax Refund Attachment to the General Project Overview

4. SIGNATURES

Signature of Individual Completing this Attachment
(if different from General Project Overview)

Date

Address (if different)

Phone Number (if different)

Signature (Authorized Company Officer) REQUIRED

Date

Name and Title of Authorized Officer

5. KEY BROWNFIELD REDEVELOPMENT BONUS PROGRAM INFORMATION

- The tax refund claim form will be due by January 31st each year for the number of jobs on December 31st of the previous calendar year. Tax refunds paid per state fiscal year (July 1 – June 30) may not exceed 25 percent of the total tax refund award associated with the phase(s) scheduled.
- Minimum program requirements include creation of at least 10 new jobs and capital investment of at least \$2 million in a development consisting of mixed-use business activities.
- Pre-approved applicants receive tax refunds of up to \$2,500 per new job created.
- If in any year the company does not achieve the job creation schedule outlined in Item 2B, but achieves at least 80% of the required net new jobs, the company will receive a pro-rated refund less a 5% penalty of the scheduled award amount for that year. If job creation falls below 80% of the required jobs, the company will not receive a refund and will be terminated from the program. If job creation falls below 80% of the required jobs, the company will not receive a refund and will be terminated from the program. Similarly, if the average wage falls below the wage committed to in 1C, the company will not receive a refund and will be terminated from the program.
- For an expanding Florida business unit:
 - Existing number of full-time equivalent jobs must be maintained for the duration of the Brownfield Redevelopment Bonus agreement.
 - The average wage commitment should include the wages paid across the expanding business unit or reporting unit for all new and existing jobs, as shown on the unit's UCT-6 form. If your project involves activities that are not representative of the expanding business unit or reporting unit and are anticipated to be substantially different from the historical range and distribution of jobs and wages paid (either higher or lower) in the existing unit, that issue should be disclosed and discussed with Enterprise Florida at the time of application to determine if separate record keeping needs to be established.
- Brownfield Bonus eligible jobs are those that are physically located within the State of Florida and located at the facility listed as the proposed location address in question 2G of the General Project Overview or subsequent Brownfield Bonus contract with the State of Florida. If any jobs will not be physically located at the proposed location address, contact Enterprise Florida to discuss the situation. Jobs that are paid out of the proposed location address facility but are not located at that facility or in the State of Florida are not considered net new jobs for Brownfield Bonus purposes.
- A business that fraudulently claims a refund under 288.107(4)(e), Florida Statutes:
 - Is liable for repayment of the amount of the refund to the account, plus a mandatory penalty in the amount of 200 percent of the tax refund which shall be deposited into the General Revenue Fund.
 - Is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
- Brownfield Redevelopment Bonus: Section 288.107, Florida Statutes

The 2010 Florida Statutes

Title XIX
PUBLIC BUSINESS

Chapter 288
COMMERCIAL DEVELOPMENT AND CAPITAL
IMPROVEMENTS

288.107

Brownfield redevelopment bonus refunds.

—

(1)

DEFINITIONS.—As used in this section:

(a)

“Account” means the Economic Development Incentives Account as authorized in s. 288.095.

(b)

“Brownfield sites” means sites that are generally abandoned, idled, or underused industrial and commercial properties where expansion or redevelopment is complicated by actual or perceived environmental contamination.

(c)

“Brownfield area” means a contiguous area of one or more brownfield sites, some of which may not be contaminated, and which has been designated by a local government by resolution. Such areas may include all or portions of community redevelopment areas, enterprise zones, empowerment zones, other such designated economically deprived communities and areas, and Environmental-Protection-Agency-designated brownfield pilot projects.

(d)

“Director” means the director of the Office of Tourism, Trade, and Economic Development.

(e)

“Eligible business” means:

1.

A qualified target industry business as defined in s. 288.106(2); or

2.

A business that can demonstrate a fixed capital investment of at least \$2 million in mixed-use business activities, including multiunit housing, commercial, retail, and industrial in brownfield areas, or at least \$500,000 in brownfield areas that do not require site cleanup, and that provides benefits to its employees.

(f)

“Jobs” means full-time equivalent positions, including, but not limited to, positions obtained from a temporary employment agency or employee leasing company or through a union agreement or coemployment under a professional employer organization agreement, that result directly from a project in this state. The

term does not include temporary construction jobs involved with the construction of facilities for the project and which are not associated with the implementation of the site rehabilitation as provided in s. 376.80.

(g)

"Office" means the Office of Tourism, Trade, and Economic Development.

(h)

"Project" means the creation of a new business or the expansion of an existing business as defined in s. 288.106.

(2)

BROWNFIELD REDEVELOPMENT BONUS REFUND.—Bonus refunds shall be approved by the office as specified in the final order and allowed from the account as follows:

(a)

A bonus refund of \$2,500 shall be allowed to any qualified target industry business as defined in s. 288.106 for each new Florida job created in a brownfield area that is claimed on the qualified target industry business's annual refund claim authorized in s. 288.106(6).

(b)

A bonus refund of up to \$2,500 shall be allowed to any other eligible business as defined in subparagraph (1)(e)2. for each new Florida job created in a brownfield area that is claimed under an annual claim procedure similar to the annual refund claim authorized in s. 288.106(6). The amount of the refund shall be equal to 20 percent of the average annual wage for the jobs created.

(3)

CRITERIA.—The minimum criteria for participation in the brownfield redevelopment bonus refund are:

(a)

The creation of at least 10 new full-time permanent jobs. Such jobs shall not include construction or site rehabilitation jobs associated with the implementation of a brownfield site agreement as described in s. 376.80(5).

(b)

The completion of a fixed capital investment of at least \$2 million in mixed-use business activities, including multiunit housing, commercial, retail, and industrial in brownfield areas, or at least \$500,000 in brownfield areas that do not require site cleanup, by an eligible business applying for a refund under paragraph (2)(b) which provides benefits to its employees.

(c)

That the designation as a brownfield will diversify and strengthen the economy of the area surrounding the site.

(d)

That the designation as a brownfield will promote capital investment in the area beyond that contemplated for the rehabilitation of the site.

(e)

A resolution adopted by the governing board of the county or municipality in which the project will be located that recommends that certain types of businesses be approved.

(4)

PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS. —

(a)

To be eligible to receive a bonus refund for new Florida jobs created in a brownfield area, a business must have been certified as a qualified target industry business under s. 288.106 or eligible business as defined in paragraph (1)(e) and must have indicated on the qualified target industry business tax refund application form submitted in accordance with s. 288.106(4) or other similar agreement for other eligible business as defined in paragraph (1)(e) that the project for which the application is submitted is or will be located in a brownfield area and that the business is applying for certification as a qualified brownfield business under this section, and must have signed a qualified target industry business tax refund agreement with the office that indicates that the business has been certified as a qualified target industry business located in a brownfield area and specifies the schedule of brownfield redevelopment bonus refunds that the business may be eligible to receive in each fiscal year.

(b)

To be considered to receive an eligible brownfield redevelopment bonus refund payment, the business meeting the requirements of paragraph (a) must submit a claim once each fiscal year on a claim form approved by the office which indicates the location of the brownfield, the address of the business facility's brownfield location, the name of the brownfield in which it is located, the number of jobs created, and the average wage of the jobs created by the business within the brownfield as defined in s. 288.106 or other eligible business as defined in paragraph (1)(e) and the administrative rules and policies for that section.

(c)

The bonus refunds shall be available on the same schedule as the qualified target industry tax refund payments scheduled in the qualified target industry tax refund agreement authorized in s. 288.106 or other similar agreement for other eligible businesses as defined in paragraph (1)(e).

(d)

After entering into a tax refund agreement as provided in s. 288.106 or other similar agreement for other eligible businesses as defined in paragraph (1)(e), an eligible business may receive brownfield redevelopment bonus refunds from the account pursuant to s. 288.106(3)(d).

(e)

An eligible business that fraudulently claims a refund under this section:

1.

Is liable for repayment of the amount of the refund to the account, plus a mandatory penalty in the amount of 200 percent of the tax refund, which shall be deposited into the General Revenue Fund.

2.

Commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(f)

Applications shall be reviewed and certified pursuant to s. 288.061. The office shall review all applications submitted under s. 288.106 or other similar application forms for other eligible businesses as defined in paragraph (1)(e) which indicate that the proposed project will be located in a brownfield and determine, with the assistance of the Department of Environmental Protection, that the project location is within a brownfield as provided in this act.

(g)

The office shall approve all claims for a brownfield redevelopment bonus refund payment that are found to meet the requirements of paragraphs (b) and (d).

(h)

The director, with such assistance as may be required from the office and the Department of Environmental Protection, shall specify by written final order the amount of the brownfield redevelopment bonus refund that is authorized for the qualified target industry business for the fiscal year within 30 days after the date that the claim for the annual tax refund is received by the office.

(i)

The total amount of the bonus refunds approved by the director under this section in any fiscal year must not exceed the total amount appropriated to the Economic Development Incentives Account for this purpose for the fiscal year. In the event that the Legislature does not appropriate an amount sufficient to satisfy projections by the office for brownfield redevelopment bonus refunds under this section in a fiscal year, the office shall, not later than July 15 of such year, determine the proportion of each brownfield redevelopment bonus refund claim which shall be paid by dividing the amount appropriated for tax refunds for the fiscal year by the projected total of brownfield redevelopment bonus refund claims for the fiscal year. The amount of each claim for a brownfield redevelopment bonus tax refund shall be multiplied by the resulting quotient. If, after the payment of all such refund claims, funds remain in the Economic Development Incentives Account for brownfield redevelopment tax refunds, the office shall recalculate the proportion for each refund claim and adjust the amount of each claim accordingly.

(j)

Upon approval of the brownfield redevelopment bonus refund, payment shall be made for the amount specified in the final order. If the final order is appealed, payment may not be made for a refund to the qualified target industry business until the conclusion of all appeals of that order.

(5)

ADMINISTRATION.—

(a)

The office may verify information provided in any claim submitted for tax credits under this section with

regard to employment and wage levels or the payment of the taxes to the appropriate agency or authority, including the Department of Revenue, the Agency for Workforce Innovation, or any local government or authority.

(b)

To facilitate the process of monitoring and auditing applications made under this program, the office may provide a list of qualified target industry businesses to the Department of Revenue, to the Agency for Workforce Innovation, to the Department of Environmental Protection, or to any local government authority. The office may request the assistance of those entities with respect to monitoring the payment of the taxes listed in s. 288.106(3).

History.

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s. 11, ch. 97-277; s. 8, ch. 98-75; s. 40, ch. 2000-210; s. 4, ch. 2000-317; s. 12, ch. 2002-294; s. 9, ch. 2003-36; s. 18, ch. 2009-51; s. 4, ch. 2010-136; s. 19, ch. 2010-147.