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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 3(B)(5)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: February 19, 2014

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

SUBJECT: Resolution supporting Confidential Project No. 14-00332 for a State of Florida Brownfield Redevelopment Bonus Tax Refund
Resolution No. R-160-14

The accompanying resolution was prepared by the Office of Management and Budget and placed on the agenda at the request of Prime Sponsor Senator Javier D. Souto.

R. A. Cuevas, Jr.
County Attorney

RAC/smm

Memorandum

MIAMI-DADE COUNTY

Date: February 19, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

Subject: Resolution in Support of Confidential Project No.14-00332 for a State of Florida Brownfield Redevelopment Bonus Tax Refund

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Recommendation

It is recommended that the Board of County Commissioners (Board) approve the Resolution in Support of Confidential Project No. 14-00332 for a State of Florida (State) Brownfield Redevelopment Bonus Tax Refund to build a new facility in the southwestern section of Miami-Dade County. It is further recommended that the County request a waiver, because the State assumes that the locality is providing financial support, therefore, the County must request a waiver to opt out of the 20 percent local match requirement.

Scope

The business operations of this project will create 180 new jobs that will primarily impact District 10, Senator Javier D. Souto. However, the construction of this project will also have a positive countywide impact due to direct and indirect employment and project investment.

Fiscal Impact / Funding Source

Approval of this Brownfield Redevelopment Bonus Tax Refund will not create a negative fiscal impact to the County. Through this program, the business is eligible to receive up to $2,500.00 for each job created and the State will pay 80 percent (or $2,000.00) for each job created or up to $360,000.00 for the estimated 180 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. Unfortunately, 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 Tax Refund 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 chain of retail and grocery stores in Miami-Dade County. Upon verification that all conditions have been met, the State will pay the incentive.

Background

Pursuant to Section 288.107 of the Florida Statutes, the Brownfield Redevelopment Bonus Tax Refund is available to encourage redevelopment and job creation within designated brownfield areas. Pre-approved applicants receive tax refunds of up to $2,500.00 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 $15,400.00, Confidential Employer has stated in its application that the average wage for its new jobs will be substantially greater than the minimum.

Refunds are based on taxes paid by the business, including corporate income, sales, ad valorem, intangible personal property, insurance premiums, and certain other taxes.

Under Florida Statute 288.107 Confidential Project Number 14-00332 is eligible to apply for the Redevelopment Bonus Tax Refund to help offset the costs spent to date to investigate and address legacy environmental issues associated with the property and their potential impact on redevelopment. Such legacy environmental issues include widespread contamination in soil and groundwater documented from former on-site application of pesticides and herbicides. Widespread soil and groundwater contamination remains at the property and will have to be carefully and properly addressed by Confidential Employer during site development activities and as a part of maintenance of its leasehold for the duration of the lease. All such activities will have to be implemented at cost to the developer and in strict compliance with applicable cleanup requirements imposed by the Miami-Dade County Regulatory and Economic Resources Department.

Pursuant to Section 288.107 of the Florida Statutes, this project is exempt from entering into a Brownfield Site Rehabilitation Agreement. Additionally, 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 Employer is projecting the creation of 180 new jobs.

2) Be a business that can demonstrate a fixed capital investment of at least $2,000,000.00 in mixed-use business (including multi-unit housing, commercial, retail, and industrial) activity located in a brownfield area. Confidential Employer is investing over $9,500,000.00

3) Demonstrate that the project will diversify and strengthen the economy of the area surrounding the site. Confidential Employer will invest towards the cleanup and redevelopment of the site and will diversify the economy by bringing in new retail and commercial development. This in return will increase the area's tax revenues.

4) Demonstrate that the project will promote capital investments in the area beyond that contemplated for the rehabilitation of the site. This is expected 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.

Project details are summarized in the attached chart.

Jack Osterholt, Deputy Mayor

CONFIDENTIAL PROJECT NO. 14-00332	
APPLICANT:	Confidential Project No. 14-00332
LOCATION:	Confidential
COMMISSION DISTRICT:	District 10 (Senator Javier D. Souto)
DATE OF APPLICATION:	December 20, 2013
OVERALL BUSINESS ACTIVITY/MISSION:	To construct and operate a 112,534 square foot retail and grocery store
PROPOSED LOCAL BUSINESS ACTIVITY:	National retail and grocery store chain
PROPOSED CAPITAL INVESTMENT:	Approximately $9,500,000.00
TARGETED INDUSTRY:	Retail
LOCATION IN DESIGNATED PRIORITY AREA?	Yes
NEW BUSINESS OR EXPANDING BUSINESS:	Expanding
TOTAL NUMBER OF DIRECT JOBS TO BE CREATED:	180
ANNUALIZED AVERAGE WAGES FOR NEW JOBS:	$20,000.00
ANNUAL EMPLOYEE BENEFIT PACKAGE:	$3,000.00
COMMENTS:	Project information provided by the Goldstein Environmental Law Firm, P.A.

MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: February 19, 2014

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

SUBJECT: Agenda Item No. 3(B)(5)

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 Mayor'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
Veto _____
Override _____

Agenda Item No. 3(B)(5)
2-19-14

RESOLUTION NO. R-160-14

RESOLUTION SUPPORTING CONFIDENTIAL PROJECT NO. 14-00332 FOR A STATE OF FLORIDA BROWNFIELD REDEVELOPMENT BONUS TAX 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, General Project Overview, copies of which are incorporated herein by reference; and

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

WHEREAS, Confidential Project No. 14-00332 is an expanding business located in the Southwest Miami-Dade County; and

WHEREAS, this project will create 180 full-time equivalent jobs with annualized wages of $20,000 and invest approximately $9,500,000.00 in capital site improvements; 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 Tax Refund Program pursuant to Florida Statute § 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. 14-00332 for the State of Florida Brownfield Redevelopment Bonus Tax Refund pursuant to Florida Statutes § 288.107.

The foregoing resolution was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **José "Pepe" Diaz** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 19th day of February, 2014. 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: ***Christopher Agrippa***
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Shannon Summerset-Williams

GENERAL PROJECT OVERVIEW

Confidential Employer - 1400332

Name of Business

CONFIDENTIAL EMPLOYER RETAIL PROJECT

Project Title or Code Name (1-5 word description)

FOR EFI USE ONLY

Date Received	Date Revised	Date Completed

EFI Project Number

Contact Enterprise Florida to discuss your project and application **before** submitting a formal proposal. The completed and signed application must be filed with:

The Atrium Building, Suite 201 • 325 John Knox Road
Tallahassee, Florida 32303
Phone: 850.298.6620 • Fax: 850.298.6659
http://www.eflorida.com/

GENERAL PROJECT OVERVIEW

1. BUSINESS INFORMATION

A. Legal Name of Applicant: Confidential Employer
This should be the entity that will be party to the QTI agreement with the State of Florida. If multiple affiliates are involved in job creation and/or paying taxes, include an attachment listing affiliate name(s), Federal Employer Identification Number(s), Unemployment Compensation Number(s) and relationship to applicant.

B. Mailing Address: Confidential
Street Address

City *State* *Zip Code*

C. Name of Parent Company: Confidential

D. Primary Business Unit Contact: Michael R. Goldstein, Attorney for Confidential Employer

Title:

Mailing Address: 1 SE 3rd Avenue, Suite 2120
Street Address

Miami *City* | FL *State* | 33131 *Zip Code*

Telephone (305) 777-1682 **Fax:**

Email: mgoldstein@goldtsteinenvlaw.com **Website:**

E. Business Unit's Federal Employer Identification Number:
(Please complete either the substitute W-9 Form at the end of this application or attach a completed IRS Form W-9.)

Confidential

F. Business Unit's Unemployment Compensation Number[1]:

Confidential

G. Business Unit's Florida Sales Tax Registration Number:

Confidential Employer will apply for a location specific sales tax registration number.

H. Will the business unit or its parent company have Federal Corporate Income Tax liability attributable to this project? Yes ☒ No ☐

If yes, will there also be State Corporate Income Tax Liability attributable to this project? Yes ☒ No ☐

I. Is the business unit minority owned?

Yes ☐ No x If yes, explain:

[1] If multiple unemployment compensation reporting units or multiple worksites are involved, contact Enterprise Florida to discuss this structure or include an attachment listing the additional units and their relationship to the applicant. Business entities not disclosed here may not be party to or count toward the requirements of the contract with the State of Florida.

GENERAL PROJECT OVERVIEW

J. What is the business unit's tax year (ex: Jan 1 to Dec 31): February 1 - January 31

K. Has this business unit, or any related entities, applied for and/or been approved for State incentives in the past?

Yes x No ☐ If yes, explain: Brownfield Redevelopment Bonus, Voluntary Cleanup Tax Credit, among others

2. PROJECT OVERVIEW

A. Which of the following best describes this business unit[2]:

☐ New business unit to Florida

x Existing Florida business creating and / or retaining jobs[3]

Confidential Employer is an existing Florida business unit. The new facility in Miami-Dade County will be an expansion of said business.

If an expansion, how many jobs are currently in the expanding business unit?

B. How many individuals are employed at all Florida locations? As of January 1, 2013: Confidential

C. Are any jobs being transferred from other Florida locations[4]?

Yes ☐ No X If yes, how many jobs and from where? _____

Why are these jobs moving and why is it justified in light of the statutory language governing the applicable incentive program(s)?

_____

D. Give a full description of this project, including a company overview, the primary activities / functions of this business unit and project, and the reasons for contemplating an expansion in / relocation to Florida:

Confidential Employer operates retail stores, grocery stores, and gasoline stations, which provide a wide variety of grocery, household, and business items to consumers and businesses alike. The proposed project involves the construction and operation

[2] 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.

[3] A QTI Tax Refund award cannot be granted for existing Florida jobs.

[4] Incentives may not be used in connection with a project that involves the relocation of jobs from one Florida community to another except in certain circumstances as described in statute.

of a new 112,534 square foot store in Miami, Miami-Dade County, Florida, for the sale of general merchandise, fresh produce, and groceries. Confidential Employer believes that the specific location provides excellent business opportunities in terms of trade market size and type, customer acceptability and patronage, ease of egress and ingress, access to workforce, transit options, and municipal services.

E. In what Targeted Industry(ies) does the proposed project operate?[5]: Retail Grocery Store

F. Break down the project's primary function(s) and the corresponding wages:

Business Unit Activities	5 Digit NAICS Code(s)	Project Function (total = 100%)	Annualized Wage ($)
Retail Grocery Store	452910	100%	$Confidential
		%	$
		%	$

G. What is the project's proposed location address:

Confidential
Street Address

Miami-Dade County | FL
City | *State* | *Zip Code*

What is the project's current location address (if different)**:**

N/A
Street Address

N/A | N/A | N/A
City | *State* | *Zip Code*

H. Is the project location within a current or proposed Brownfield site / area?

Yes X No ☐ Confidential

Is the project location in an Enterprise Zone?

Yes ☐ No X If yes, which zone? _____

Is the project location in a designated Rural area?

Yes ☐ No X If yes, which Rural area? _____

Is the project location in an Urban area[6]?

Yes ☐ No X If yes, describe? _____

I. Which of the following describes the applicant's operations (select all that apply)**:**

X Multi-state business enterprise
☐ Multinational business enterprise
X Florida business enterprise (eligible for Brownfield Redevelopment Bonus incentive only)

J. Which of the following describes this business unit (select all that apply)**:**

☐ Regional headquarters office
☐ National headquarters office
☐ International headquarters office
X This is not a dedicated headquarters office

[5] Refer to the QTI Target Industry list.
[6] An Urban area may include a Community Redevelopment Area (CRA), Urban Job Tax Credit eligible area, Urban Enterprise Zone, Federal Empowerment Zone, an Urban revitalization area, etc.

K. What is the estimated percentage of gross receipts or final sales resulting from this project that will be made outside of Florida (if sales is not a reasonable measure, use another basis for measure and provide explanation below):

0% Explain, if necessary: N/A

3. JOB AND WAGE OVERVIEW

A. How many Florida jobs[7] are expected to be created as part of this project? 180

B. If an existing business unit, how many Florida jobs are expected to be retained as part of this project? (jobs in jeopardy of leaving Florida should only be included here; these jobs are not eligible for QTI) None

C. What is the anticipated annualized average wage (excluding benefits) of the new to Florida jobs created as part of this project? (Cash payments to the employees such as performance bonuses and overtime should be included. The wage reported here is only an estimate of the average wage to be paid and will not be used in the certification, agreement, and claim evaluation process.) $20,000.00

D. What is the annualized average value of benefits associated with each new job created as part of this project? $3,000.00

E. What benefits are included in this value? (health insurance, 401(k) contributions, vacation and sick leave, etc.)

Confidential Employer offers its associates health, dental, 401(K)/profit sharing plans, bonuses, long and short term disability, vacation, holiday, maternity/paternity leave, and other benefits.

4. CAPITAL INVESTMENT OVERVIEW

A. Describe the capital investment in real and personal property (Examples: construction of new facility; remodeling of facility; upgrading, replacing, or buying new equipment.):

Just over $9.5 million.

B. Will this facility be:

- [X] Leased space with renovations or build out
- [ ] Land purchase and construction of a new building
- [ ] Purchase of existing building(s) with renovations
- [ ] Addition to existing building(s) (already owned)
- [ ] Other (please describe in 4A above)

[7] A "full time equivalent job" means at least 35 hours of paid work per week.

C. List the anticipated amount and type of major capital investment to be made by the applicant in connection with this project:

Calendar Year :	2013	2014	Total
Land or Building Purchase	$	$	$
Construction / Renovations	$ Approximately .4 million	More than $ 4 million	More than $ 5 million
Manufacturing Equipment	$	$	$
R&D Equipment	$	$	$
Other Equipment (computer equipment, office furniture, etc.)	$	More than $ 4 million	More than $ 4 million
Total Capital Investment	$ Approximately .4 million	More than $ 9 million	More than $ 9.5 million

D. What is the estimated cost of machinery and equipment or other resources for this project expected to be purchased outside of Florida? None

E. Describe the type(s) of machinery and / or other resources to be purchased outside of Florida.

None

F. What is the estimated square footage of the new or expanded facility? 112,534 square feet

G. When is the final location decision anticipated (date)**?** August 1, 2014

H. What is the anticipated date construction will begin? December 16, 2013

I. What is the anticipated date operations will commence? September 10, 2014

5. COMPETITIVE LANDSCAPE

A. What role will the incentive(s) play in the business unit's decision to locate, expand, or remain in Florida?

Confidential Employer has already spent approximately $125,000.00 to investigate and address legacy and ongoing environmental issues associated with the property, as well as offsite sources of contamination and their potential impact on redevelopment, which are costs that Confidential Employer would not have incurred on a greenfield site. Such legacy and ongoing environmental issues include the following:

Environmental investigation at the Confidential Employer development site documented the presence of soil and groundwater contamination related to historical site use, which involved the application of herbicides and pesticides. To address the aforementioned items, Confidential Employer's environmental consultant conducted soil and groundwater assessment in April of 2012. Soil sampling test results identified several exceedances of contaminant concentrations, including (i) arsenic

above its regulatory residential soil cleanup target level ("SCTL") of 2.1 parts per million ("ppm") and its commercial SCTL of 12.0 ppm; (ii) dieldrin above its regulatory residential SCTL of 0.06 ppm and its leachability SCTL of 0.002 ppm; (iii) cadmium, selenium, silver, and chromium above their respective regulatory leachability SCTLs; (iv) total arsenic above its regulatory groundwater cleanup target level ("GCTL") of 10 parts per billion ("ppb"); (v) thallium above its regulatory GCTL of 2.0 ppm; and (vi) total mercury above its regulatory GCTL of 2.0 ppb and its 0.012 ppm regulatory surface water discharge screening value. Due to the presence of contaminant exceedances at the Subject Property, the owner entered into a Declaration of Restrictive Covenant ("DRC"), which imposes site development restrictions at the subject property. Specifically, if any contaminated soils are excavated during site development and require off-site exportation, soils may be required to be disposed of at a permitted facility in accordance with applicable Florida regulations. In addition, if site development activities require construction dewatering and off-site disposal it may be necessary to secure coverage under the Florida Department of Environmental Protection Generic Permit. Accordingly, the documented nature and extent of contamination presents serious liability and project risk for Confidential Employer and imposes significant planning, construction design, schedule, and budgetary burdens that materially complicate development. The mere possibility that these types of risks may be realized requires Confidential Employer to consider and prepare design and construction modification contingency plans. Such contingency planning adds to the expense and complication of the Project and goes to the heart of environmental perception risk that the Florida Brownfields Program was enacted to mitigate, the need for the Brownfield Redevelopment Incentive, and the role that it will play in shoring up the project's pro forma.

Given the significance of the nature and history of contamination onsite and the likely costs associated with any residual contamination that could be encountered by Confidential Employer during the redevelopment process, the risk of incurring even greater environmental costs is real and presents obstacles to moving forward with the project. Accordingly, the Brownfield Redevelopment Bonus plays a material role in the company's decision to build a new facility in this location and create at least 180 new, Full Time Equivalent positions. Based on correspondence with Enterprise Florida and the Florida Department of Economic Opportunity, as well as outside counsel's review and analysis of the eligibility criteria, Confidential Employer included the funding from this incentive as part of its business plan for the Business Unit, absorb the continuing risk of exposure to liability and to unbudgeted cost, and continue moving forward. The money from the incentive will also offset current and future consulting, construction, technical, engineering, and legal costs associated with properly evaluating, responding to, and managing environmental risk issues associated with the above described contamination conditions.

B. How will the incentive dollars be used by the business?

The crucial incentive dollars will be allocated to offset current and future consulting, construction, technical, engineering, and legal costs associated with properly evaluating, responding to, and managing environmental risk issues associated with legacy and ongoing contamination conditions.

C. What other cities, states, or countries are being considered for this project?

None

D. What advantages or incentives offered by these locations do you consider important in your decision?

When evaluating a development site impacted by contamination, it is critical to have access to brownfield-related incentives to help underwrite the extraordinary costs associated with properly responding to and managing the corresponding regulatory obligations. But for the availability of such incentives with respect to sites that are impacted by actual or perceived contamination, development here and at sites like this one would likely be economically unfeasible - and avoided by Confidential Employer - resulting in a loss of capital investment and job creation for the host community.

E. What advantages or disadvantages offered by the proposed Florida location do you consider important in your decision?

The proposed Florida location for this store has many of the advantages required by the company in order to invest its limited resources in construction, job creation, and commerce. These advantages include location, proximity to potential customers, proximity to workforce, asssistance by local government staff, ease of ingress and egress, good transportation infastructure, and suitable distrance from and proximity to other company stores. The main disadvanage – and a material one – is the signficant and well documented history of contamination conditions and regulatory enforcement directly proximate to the Subject Property. While significant contamination issues at a potential development site – as well as the complexity that contamination typically imposes on the development process - can disqualify a project from further consideration, the availability of economic and regulatory incentives through the Florida Brownfields Program can nonetheless serve to preserve the project's finaicial viability and allow the company to consummate the acquisition and proceed to contstruction.

F. Indicate any additional internal or external competitive issues impacting this project's location decision?

The company's real estate development team is consistenly challenged with delivering new stores and job creation oppportuniites on an efficient and cost-efficient basis possible.This is now more so than ever given the difficult economic climate nationally. Accoridngly, there is extreme pressure internally to eliminate sites that add complexity, time, and money to the development process. Contaminated sites (whether real or perceived, current or former) fall within the category of projects that are likely to add time, cost, and complexity and, thus, be disfavored internally over greenfield sites. However, the availability of economic and regulatory incentives through the Florida Brownfields Program can and typically does level the playing field internally between contaminated sites and clean sites, allowing real estate managers to successfully resist the pressure to abandon contaminated sites compeltely and only focus on greenfield sites.

6. ECONOMIC IMPACT AND CORPORATE RESPONSIBILITY

GENERAL PROJECT OVERVIEW

A. Provide a brief synopsis of the special impacts the project is expected to stimulate in the community, the state, and the regional economy. Include the impact on indicators such as unemployment rate, poverty rate, and per capita income.

The new project is expected to not only provide additional retail options for the area, but also provide new employment to the residents. The project is also expected to attract new businesses and other economic and community service opportunities to the area. In addition, Confidential Employer has spent approximately $125,000 to properly evaluate, respond to, and manage environmental risk issues associated with legacy contamination conditions that likely would function as an impediment to reinvestment in and redevelopment of adjacent parcels. Therefore, by proceeding with this project, Confidential Employer will provide a new source of employment, increase the area's tax revenues, revitalize the community by providing infrastructure improvements, bring desired retail and commercial development to the area, and remove an environmental impediment (stigma) to future capital investment by other third parties.

B. Provide a summary of past activities in Florida and in other states. For example, what kind of corporate citizen has the applicant been? Also list awards or commendations.

Confidential Employer takes pride in redeveloping many sites that are located in economically and environmentally challenged areas. If Confidential Employer chooses to construct a store at a site that is located in a distressed area, it enhances the general conditions of the area while providing clean, safe, and economical shopping for its residents.

Confidential Employer is committed to giving back locally and provides financial and volunteer support to over 100,000 charitable and community-focused organizations. Confidential Employer contributes to several charitable organizations that support a variety of causes including education, health and human services, job skills training, and sustainability. Some of Confidential Employer contributions to these organizations are based on recommendations from its associates. Confidential Employer also provides opportunities for their customers and associates to give back to the community and actively supports an extensive volunteer network for its associates which has become one the largest volunteer programs in the U.S.

Furthermore, the company has established environmentally-friendly initiatives such as working with their suppliers to reduce the packaging on products, remove harmful materials out of the products it sells, and double the fuel efficiency of their trucks.

C. **List and explain any criminal or civil fines or penalties, recent or ongoing investigations and lawsuits, federal, state and/or local tax liens, and environmental issues that have been imposed upon the company, its executives, or its affiliates and any recent bankruptcy proceedings of the applicant or its parent company.** Failure to disclose relevant information may mean automatic disqualification. If there are no issues to be identified, answer "None". Do not leave this question blank.

Confidential Employer is a large nationwide company with numerous locations and has, at various times and locations, been subject to fines and penalties for infractions.

D. **Provide any additional information you wish to be considered as part of this incentive application or items that may provide supplementary background information on your project or company.**

Accessing certain financial incentives that are available through the Florida Brownfields Program will assist in moving the project forward and has been and will continue to be a key factor in Confidential Employer's successfully achieving site redevelopment. This incentive plays a material role in rendering the project economically viable.

7. CONFIDENTIALITY

A. **You may request that your project information (including information contained in this application) be confidential per F.S. 288.075, Confidentiality of Records for a 12 month period, with an additional 12 month extension available upon request for projects still under consideration.**

If you wish to request confidentiality for information contained within the General Project Overview to be held confidential pursuant to section 288.075, Florida Statutes, please submit to Enterprise Florida, Inc. a request on company letterhead and signed by an authorized company officer including the following statement:

"On behalf of (Legal Name of Applicant), please accept this letter as a request for all documents, records, reports, correspondence, conversations, applications, data and other sources of information concerning our business plans, interests, or intention to evaluate or locate in Florida as well as other trade secrets, identification, account, and registration numbers, and proprietary confidential business information be held confidential pursuant to section 288.075, Florida Statutes for a period of 12 months after the date of receipt of this request for confidentiality or until the information is otherwise disclosed, whichever occurs first."

***** Be sure to attach the proper incentive attachment sheet(s) *****

GENERAL PROJECT OVERVIEW

8. SIGNATURES

Application Completed By:

Signature

Date

Michael R. Goldstein
Name

Environmental Counsel
Title

The Goldstein Environmental Law Firm, P.A.
Company

1 SE 3rd Avenue, Suite 2120
Miami, FL 33131
Address, if different than mailing address

(305) 777-1682
Phone Number

(305) 777-1681
Fax Number

mgoldstein@goldsteinenvlaw.com
Email Address

Name of contact person, if different than above

Phone Number

Address

Email Address

To the best of my knowledge, the information included in this application is accurate.

Signature (Authorized Company Officer) REQUIRED

Date

Confidential
Name

Title

Confidential Employer
Company

Confidential
Address, if different than mailing address

Phone Number

Fax Number

Email Address

STATE OF FLORIDA
Department of Financial Services – Chief Financial Officer
Bureau of Accounting, 200 East Gaines Street, Tallahassee, FL 32399-0354
Telephone (850) 413-5519 Fax (850) 413-5550

Substitute Form W-9

In order to comply with IRS regulations, we are requesting Taxpayer Identification information that will be used to determine whether you will receive a Form 1099 for payment(s) made to you by an agency of the State of Florida. For questions regarding this form, please use the address or telephone number provided above. In order to comply with the IRS rules, please provide us with your social security (SSN) or federal employer identification number (FEIN). This is **not** a request for state sales tax exemption.

In the event this information is not provided, or should the IRS notify us that the provided information is incorrect, all payments made to you may become subject to a 28% Backup Withholding Tax Rate. Please print clearly or type.

PART 1 – Please provide the correct Tax Identification Number **(TIN)**, be it FEIN **–or-** SSN, and the applicable name and address **as shown on your income tax return.**

The TIN is (check one) X FEIN _____ SSN

Federal Employer Identification Number (FEIN) Confidential - **or** -
Example 9 9 -- 9 9 9 9 9 9 9

Social Security Number (SSN) _____
Example 9 9 9 -- 9 9 -- 9 9 9 9

NAME **(as shown on your income tax return)** Confidential Employer

Business name if sole proprietor _____

ADDRESS Confidential

CITY, STATE, ZIP Confidential

PART 2 - Below, **circle** one number that accurately describes the business or the individual:

1 - CORPORATION, PROFESSIONAL ASSOCIATION OR PROFESSIONAL CORPORATION
(A corporation formed under the laws of any state within the United States.)

2 - NOT FOR PROFIT CORPORATION (Section 501(c) (3) Internal Revenue Code)

3 - PARTNERSHIP, JOINT VENTURE, ESTATE, TRUST OR MULTIPLE MEMBER LLC

4 - INDIVIDUAL, SOLE PROPRIETOR, SELF EMPLOYED OR SINGLE MEMBER LLC
(Circle #4 if you are an individual that benefited from a student loan forgiveness payment)

5 - NONCORPORATE RENTAL AGENT

6 - GOVERNMENTAL ENTITY (City, County, State or U.S. Government)

7 - FOREIGN CORPORATION OR ENTITY (A foreign entity formed under the laws of a country other than the United States.) If YES is marked below, complete and attach Form W-8ECI.
Is income effectively connected with business in the United States? _____YES _____NO

8 - NONRESIDENT ALIEN (An individual temporarily in the U. S. who is not a U.S. citizen or resident.)

Under the penalties of perjury, I certify that I have examined this request and to the best of my knowledge and belief, it is true, correct and complete.

Signature _____ Date _____ Telephone Number _____

Title _____ email (optional) _____

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 Resolution[1] 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: Freenette Williams **Organization:** Miami-Dade County
Telephone: (305) 375-3869 **Email Address:** fwilli@miamidade.gov
Name: Heather Squires **Organization:** Enterprise Florida Inc.
Telephone: (407) 956-5696 **Email Address:** hsquires@eflorida.com

B. Is the proposed site abandoned or underutilized?

Yes x No ☐ If yes, explain: Location is an underutilized site with significantly higher job creation, tax revenue, and environmental protection value than currently exists.

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

Yes x No ☐

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

The Florida Department of Environmental Protection is the environmental agency with jurisdiction over former, current, and future environmental assessment, remediation, and closure activities, including but not limited to engineering and institutional controls to be implemented, in part, in connection with future development activities associated with the Applicant's end use.

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

Yes ☒ No ☐ If yes, explain: Yes, one is being developed.

[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.

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

Confidential Employer has expended approximately $125,000.00 in fees to investigate and facilitate the site rehabilitation of on-site contamination and ensure that proposed development activities do not exacerbate existing contamination and otherwise protect human health and the environment during construction.

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 subject to major economic disinvestment and under-utilization due to the market dysfunction created by serious current and legacy environmental contamination issues. 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 an underutilized 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. In addition, the contemplated conditional closure will require public notice for the community, as well as other stakeholders.

H. How will this project promote mixed-use development[2] in the Brownfield area:
The major investment of capital by Confidential Employer in a new, major retail establishment and the creation of approximately 180 full-time equivalent 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 suffering from the economic challenges associated 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 unit[3]? 180

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 Florida jobs created in the business unit	Date by which jobs will be created
I	180	09/10/14
II		
III		
Total	**180**	

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

[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).

Brownfield Redevelopment Bonus Tax Refund
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3. LOCAL FINANCIAL SUPPORT

A. Identify the local government(s) anticipated to provide local financial support[4]:

Miami-Dade County will request a waiver of the local financial support authorized under 288.106, F.S.

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

By the end of February 2014.

[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*