

# Brownfield Redevelopment Bonus Tax Refund Attachment to the Incentive Application

\_\_\_\_\_  
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/site with a Brownfield Site Rehabilitation Agreement (BSRA) and the project involves a fixed capital investment of at least \$2 million, 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.

## 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: \_\_\_\_\_ Organization: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Name: \_\_\_\_\_ Organization: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

**B. Is the proposed site abandoned or underutilized?**

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?**

\_\_\_\_\_

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

\_\_\_\_\_

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

\_\_\_\_\_

**H. How will this project promote mixed-use development<sup>1</sup> in the Brownfield area:**

\_\_\_\_\_

<sup>1</sup> Mixed use business activities include multiunit housing, commercial, retail, and industrial development within the Brownfield area.

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## 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<sup>2</sup>? \_\_\_\_\_

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		12/31/
II		12/31/
III		12/31/
<b>Total</b>		

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

\$ \_\_\_\_\_

<sup>2</sup> 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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## 4. SIGNATURES

Signature of Individual Completing this Attachment  
(if different from Incentive Application)

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 31<sup>st</sup> each year for the number of jobs on December 31<sup>st</sup> 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 2F of the Incentive Application 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](#)