



# FLORIDA DEPARTMENT OF Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, FL 32399-2400

**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Noah Valenstein**  
Secretary

BY ELECTRONIC MAIL  
(DNedvidek@co.pinellas.fl.us)

April 22, 2021

Pinellas County Public Works Department  
Mr. Dan Nedvidek  
22211 U.S. Highway 19 North  
Clearwater, Florida 33765

RE: Voluntary Cleanup Tax Credits  
DEP VCTC Application # 1378  
Site Identification # BF521601001  
(Former Zero Corporation Brownfield Site)

Dear Mr. Nedvidek:

The Florida Department of Environmental Protection (the Department) has completed its review of the referenced Voluntary Cleanup Tax Credit (VCTC) application package submitted pursuant to Section 376.30781, Florida Statutes (F.S.). The Department has determined that the Pinellas County Public Works Department is eligible to receive tax credits as detailed below:

Site-rehabilitation costs claimed in application: \$58,546.08

The Department deducted costs as detailed below:

- The Department deducted costs incurred in 2019. Section 376.30781, F.S., authorizes the Department to grant tax credits for voluntary cleanup activities that are integral, necessary, and required for site rehabilitation and that are incurred and paid during the applicable calendar year. Pursuant to Section 376.30781(5)(a), F.S., “[a]ll site rehabilitation costs claimed must have been for work conducted between January 1 and December 31 of the year for which the application is being submitted.” Therefore, 2019-related costs cannot be claimed in the subject 2020 VCTC application. Deducted costs are detailed below:
  - \$157.92 was deducted from the claimed amount of S&ME, Inc. (S&ME) invoice #978013 for prorated utility costs incurred in December 2019.
  - \$251.29 was deducted from the claimed amount of S&ME invoice #990504 for an equipment purchase invoiced in December 2019.

- The Department deducted \$0.03 from the claimed costs for S&ME, Inc. invoice #997112. The claimed amount on the cost summary for this invoice was \$2,343.98; however, the actual invoice amount was \$2,343.95.

Costs integral to site rehabilitation: \$58,136.84

50% tax credit for site rehabilitation: \$29,068.42

**Total tax credit awarded: \$29,068.42**

However, due to an exhaustion of the current year's annual tax credit authorization, your tax credit certificate will be issued in first-come, first-served order, based on the date the application was determined complete, when a sufficient authorization, if any, is available.

The Department may revoke or modify this written decision granting eligibility for tax credits under Section 376.30781, F.S., if it is discovered that the tax credit applicant submitted any false statement, representation, or certification in any application, record, report, plan, or other document filed in an attempt to receive tax credits. If the Department modifies or revises this order, it shall immediately notify the Department of Revenue. Additionally, the tax credit applicant must notify the Department of Revenue of any change in its tax credit claimed.

#### Questions

Any questions regarding the Department's review of your VCTC application should be directed to Scott Sweeney at (850) 245-8958. Questions regarding legal issues should be referred to Ronni Moore in the Department's Office of General Counsel at (850) 245-2192. Contact with either of the above does not constitute a petition for administrative hearing or request for an extension of time to file a petition for administrative hearing.

#### Notice of Rights

This action is final and effective on the date filed with the Clerk of the Department unless a petition for an administrative hearing is timely filed under Sections 120.569 and 120.57, F.S., before the deadline for filing a petition. On the filing of a timely and sufficient petition, this action will not be final and effective until a subsequent order of the Department. Because the administrative hearing process is designed to formulate final agency action, the subsequent order may modify or take a different position than this action.

### Petition for Administrative Hearing

A person whose substantial interests are affected by the Department's action may petition for an administrative proceeding (hearing) under Sections 120.569 and 120.57, F.S. Pursuant to Rules 28-106.201 and 28-106.301, F.A.C., a petition for an administrative hearing must contain the following information:

- (a) The name and address of each agency affected and each agency's file or identification number, if known;
- (b) The name, address, any e-mail address, any facsimile number, and telephone number of the petitioner, if the petitioner is not represented by an attorney or a qualified representative; the name, address, and telephone number of the petitioner's representative, if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests will be affected by the agency determination;
- (c) A statement of when and how the petitioner received notice of the agency decision;
- (d) A statement of all disputed issues of material fact. If there are none, the petition must so indicate;
- (e) A concise statement of the ultimate facts alleged, including the specific facts that the petitioner contends warrant reversal or modification of the agency's proposed action;
- (f) A statement of the specific rules or statutes that the petitioner contends require reversal or modification of the agency's proposed action, including an explanation of how the alleged facts relate to the specific rules or statutes; and
- (g) A statement of the relief sought by the petitioner, stating precisely the action that the petitioner wishes the agency to take with respect to the agency's proposed action.

The petition must be filed (received by the Clerk) in the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000, or via electronic correspondence at [Agency\\_Clerk@dep.state.fl.us](mailto:Agency_Clerk@dep.state.fl.us). Also, a copy of the petition shall be mailed to the applicant of this order at the address indicated above at the time of filing.

### Time Period for Filing a Petition

In accordance with Rule 62-110.106(3), F.A.C., petitions for an administrative hearing by the applicant must be filed within **21** days of receipt of this written notice. Petitions filed by any persons other than the applicant, must be filed within **21** days of publication of the notice or within **21** days of receipt of the written notice, whichever occurs first. You cannot justifiably rely on the finality of this decision unless notice of this decision and the right of substantially affected persons to challenge this decision has been duly published or otherwise provided to all persons substantially affected by the decision. While you are not required to publish notice of this action, you may elect to do so pursuant Rule 62-110.106(10)(a), F.A.C.

The failure to file a petition within the appropriate time period shall constitute a waiver of that person's right to request an administrative determination (hearing) under Sections 120.569 and 120.57, F.S., or to intervene in this proceeding and participate as a party to it. Any subsequent intervention (in a proceeding initiated by another party) will be only at the discretion of the presiding officer upon the filing of a motion in compliance with Rule 28-106.205, F.A.C. If you do not publish notice of this action, this waiver may not apply to persons who have not received a clear point of entry.

#### Extension of Time

Under Rule 62-110.106(4), F.A.C., a person whose substantial interests are affected by the Department's action may also request an extension of time to file a petition for an administrative hearing. The Department may, for good cause shown, grant the request for an extension of time. Requests for extension of time must be filed with the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000, or via electronic correspondence at [Agency\\_Clerk@dep.state.fl.us](mailto:Agency_Clerk@dep.state.fl.us), before the deadline for filing a petition for an administrative hearing. A timely request for extension of time shall toll the running of the time period for filing a petition until the request is acted upon.

#### Mediation

Mediation is not available in this proceeding.

#### Judicial Review

Once this decision becomes final, any party to this action has the right to seek judicial review pursuant to Section 120.68, F.S., by filing a Notice of Appeal pursuant to Florida Rules of Appellate Procedure 9.110 and 9.190 with the Clerk of the Department in the Office of General Counsel (Station #35, 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000) and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate district court of appeal. The notice must be filed within 30 days from the date this action is filed with the Clerk of the Department.

Mr. Dan Nedvidek

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**EXECUTION AND CLERKING**

Executed in Tallahassee, Florida.

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

**Tim J.  
Bahr**

Digitally signed  
by Tim J. Bahr  
Date: 2021.04.22  
08:37:21 -04'00'

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Tim Bahr, Director  
Division of Waste Management

**CERTIFICATE OF SERVICE**

The undersigned duly designated deputy clerk hereby certifies that this document and all attachments were sent on the filing date below to the following listed persons:

Pinellas County Public Works Department

**FILING AND ACKNOWLEDGMENT**

FILED, on this date, pursuant to Section 120.52, F.S., with the designated Department Clerk, receipt of which is hereby acknowledged.

*Jessica F. Orr*

4/22/21

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**Clerk**

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**Date**