



Department of Environmental Protection

VOLUNTARY CLEANUP TAX CREDIT APPLICATION AND AFFIDAVIT

Pursuant to the provisions of s. 376.30781, F.S., application for a Voluntary Cleanup Tax Credit (VCTC) is hereby made. The following information is submitted in support of this application. Please complete the applicable sections of this form, draw a diagonal line through inapplicable sections, and submit the entire application form along with any other required documentation.

SECTION I. – APPLICANT INFORMATION

A. APPLICANT¹

Application Number
(FDEP Use Only)

Name: Pinellas County Real Estate Management Department

Address: 509 East Avenue S.
(Street or P.O. Box)

Clearwater FL 33756
(City) (State) (Zip Code)

Applicant's Point of Contact: Teri Hasbrouck

Telephone Number: (727) 464 - 6967 E-mail: THasbrouck@PinellasCounty.org

I request that all correspondence related to this application be sent to the applicant's point of contact at their:

☐ postal address ☒ e-mail address (Choose one)

Federal Employment Identification Number (FEID), if applicant is a business: 5 9 6 0 0 0 8 0 0
(9-digit number)

-OR-

Social Security Number, if applicant is an individual: -
(9-digit number)

B. APPLICANT'S AUTHORIZED AGENT OR REPRESENTATIVE (OPTIONAL)

Name: _____

Address: _____
(Street or P.O. Box)

(City) (State) (Zip Code)

Telephone Number: () - E-mail: _____

I request that, in addition to the applicant's point of contact, all correspondence related to this application be sent to the applicant's authorized agent or representative at their:

☐ postal address ☐ e-mail address (Choose one)

1 If multiple tax credit applicants are submitting a joint application for one site, please make copies of this page and have each tax credit applicant complete Section I, Applicant Information of this application.

SECTION II. – SITE INFORMATION

A. SITE IDENTIFICATION

Brownfield Site /Drycleaning Facility Name: Former Zero Corporation Brownfield Site

Address: 14501 49th Avenue North
(Street or P.O. Box)

Clearwater FL 37760
(City) (State) (Zip Code)

Brownfield Site Identification Number: B F 5 2 1 6 0 1 0 0 1
(9-digit number)

Is there more than one contaminated site, as defined by Department rule, covered by the above Brownfield Site Rehabilitation Agreement (BSRA)? No (Yes/No)

----- OR -----

DEP Drycleaning Facility Identification Number:
(9-digit number)

If this application is for a Drycleaning Solvent Cleanup Program (DSCP) site and the Real Property Owner is not the applicant, please provide Real Property Owner information.

Name:

Address:
(Street or P.O. Box)

(City) (State) (Zip Code)

Telephone Number: () - E-mail:

B. TYPE OF SITE

- ☐ (1) A drycleaning solvent contaminated site eligible for state-funded site rehabilitation under s. 376.3078(3), F.S. The applicant must complete **Section II.C.** on page 3;
- ☐ (2) A drycleaning solvent contaminated site at which cleanup is undertaken by the real property owner pursuant to s. 376.3078(11), F.S., if the real property owner is not also, and has never been, the owner or operator of the drycleaning facility where the contamination exists. The applicant must complete **Section II.D.** on page 3; or
- ☒ (3) A brownfield site in a designated brownfield area under s. 376.80, F.S.

C. DSCP SITES ELIGIBLE FOR STATE-FUNDED SITE REHABILITATION

If box B.(1) is checked on page 2, the applicant must submit with this application a copy of the Department's eligibility order for the DSCP and the appropriate deductible payment, as indicated in the order. Please include a cashier's check or money order (DO NOT SEND CASH, PERSONAL CHECKS, OR CORPORATE CHECKS) made payable to the Water Quality Assurance Trust Fund. This check or money order must be separate from the \$250 non-refundable application review fee required by Section VIII of this application. Please check the appropriate box below to indicate the amount enclosed or previously paid:

- ☐ \$1,000 (complete DSCP applications submitted by June 30, 1997)
- ☐ \$5,000 (complete DSCP applications submitted July 1, 1997, through September 30, 1998)
- ☐ \$10,000 (complete DSCP applications submitted October 1, 1998, through December 31, 1998)
- ☐ Deductible previously paid in _____ (year) VCTC application

D. REAL PROPERTY OWNER AFFIDAVIT

If box B.(2) is checked on page 2, the following affidavit must be signed by the real property owner and notarized:

The undersigned, under penalties of perjury, does solemnly swear that the applicant is the real property owner of the property containing the drycleaning solvent contaminated site at which the applicant is voluntarily conducting site rehabilitation, and that the applicant is not, and has never been, the owner or operator of the drycleaning facility where the contamination exists.

Signature of Real Property Owner or Authorized Corporate Real Property Owner Representative

Date

Print Name of Real Property Owner or Corporate Real Property Owner

Print Name of Authorized Corporate Real Property Owner Representative

Title

STATE OF FLORIDA

COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by _____
Real Property Owner's Name

Personally known _____ OR Produced Identification _____

Signature of Notary Public - State of Florida

Type of Identification Produced _____

(Print, type, or stamp Commissioned Name of Notary Public)

SECTION III. – DOCUMENTATION

This application package must include copies of documentation sufficient to demonstrate that the tax credit applicant, which must be the signatory to a Voluntary Cleanup Agreement or BSRA, incurred and paid the costs that were either integral to site rehabilitation or that were for solid waste removal (applies to BSRA's only). Costs for **site rehabilitation** must have been incurred between January 1 and December 31 of the year for which the application is being submitted and paid prior to submittal of the tax credit application; costs for **solid waste removal** must have been incurred and paid since July 1, 2006.

The documentation must clearly describe the goods or services and associated costs that are being claimed in the application. Copies of documents for goods or services that are being claimed must be sufficient to demonstrate a link between the contractual records, the payment requests associated with the contractual records, and the payment records for the claimed portions of the payment requests, as required by each of the following three paragraphs:

1. Contractual records that describe the scope of work performed during the applicable time period that was either integral to site rehabilitation or for solid waste removal. Examples include: contracts, documentation of contract negotiations, proposals, work orders, task orders, and change orders; and
2. Payment requests that describe the goods or services provided in support of the above scope of work. Examples include: invoices, sales tickets, and account statements. **Payment request documents that include costs for goods or services that are not being claimed in the VCTC application must clearly identify which costs are being claimed;** and
3. Payment records that describe the actual costs incurred and paid for the goods or services above. Examples include: cancelled checks, or other payment records from purchases, sales, leases, or other transactions.

The Certified Public Accountant (CPA) and Technical Professional Certifications are not required if the applicant is claiming only an Affordable Housing, Health Care, and/or SRCO VCTC, because the tax credit applicant will have previously provided this documentation in the annual site rehabilitation application(s).

SECTION IV. – TAX CREDIT CLAIM AND CALCULATION

A. TYPE OF TAX CREDIT CLAIMED *(Check all that apply and complete additional sections as directed)*

- ☒ (a) Site Rehabilitation; requires completion of Section IV.B.
☐ (b) Site Rehabilitation Completion Order bonus; requires completion of Section IV.C.
☐ (c) Affordable Housing bonus; requires completion of Section IV.D.
☐ (d) Health Care bonus; requires completion of Section IV.E.
☐ (e) Solid Waste Removal; requires completion of Section IV.F.

B. SITE REHABILITATION

Complete this section to claim a credit in the amount of 50% of the cost of voluntary cleanup activity that was integral to site rehabilitation conducted during the calendar year for which this tax credit application is being submitted.

1.	Total site rehabilitation costs incurred and paid by the applicant for this calendar year	\$ <u>114,295.42</u>
2.	50% of the amount on line 1. or \$500,000 - whichever is less	\$ <u>57,147.71</u> Site Rehabilitation tax credit claimed
3.	Joint applicant – The percentage and corresponding amount of site rehabilitation costs on line 1. contributed by the joint applicant for this calendar year	Joint applicant name _____ _____ % contributed \$ _____ Amount contributed

C. SITE REHABILITATION COMPLETION ORDER BONUS

If the Department issued a "No Further Action" (NFA) order (i.e., Site Rehabilitation Completion Order - SRCO) for the contaminated site, complete this section to claim the SRCO bonus in accordance with the dates and percentages in the table below.

1.	Total eligible site rehabilitation costs incurred and paid by the applicant from July 1, 1998 through June 30, 2006	\$ _____
2.	10% of the amount on line 1. or \$50,000 - whichever is less	\$ _____ SRCO bonus claimed before July 1, 2006
3.	Total eligible site rehabilitation costs incurred and paid by the applicant on or after July 1, 2006	\$ _____
4.	25% of the amount on line 3. or \$500,000 - whichever is less	\$ _____ SRCO bonus claimed on or after July 1, 2006
5.	Joint applicant – The percentage and corresponding amount of total eligible site rehabilitation costs on lines 1. and 3. contributed by the applicant	Joint applicant name _____ _____ % contributed \$ _____ Amount contributed

- If multiple tax credit applicants are submitting a joint application for one site, please have each applicant indicate that applicant's percentage and amount contributed to payment of site rehabilitation costs on a copy of this page and have each applicant complete a separate copy of the affidavit in Section VII.
 ➤ The combined SRCO bonus amount claimed for site rehabilitation conducted before and after June 30, 2006 cannot exceed \$500,000.

D. AFFORDABLE HOUSING BONUS

If use of the brownfield site identified in the BSRA is limited to affordable housing, complete this section to claim a tax credit in the amount of 25% of the eligible cost of voluntary cleanup activity that was integral to site rehabilitation and incurred on or after **July 1, 2006**.

1.	Total eligible site rehabilitation costs incurred and paid by the applicant on or after July 1, 2006	\$ _____
2.	25% of the amount on line 1. or \$500,000 - whichever is less	\$ _____ Affordable Housing bonus claimed
3.	Joint applicant – The percentage and corresponding amount of total eligible site rehabilitation costs on line 1. contributed by the applicant	Joint applicant name _____ _____ % contributed \$ _____ Amount contributed

In accordance with Section 376.30781 F.S., please provide a certification letter from the party to the use agreement that is identified below.

- ☐ (a) Florida Housing Finance Corporation
- ☐ (b) Local housing authority _____ (Name of Agency)
- ☐ (c) Other government agency _____ (Name of Agency)

➤ *If multiple tax credit applicants are submitting a joint application for one brownfield site, please have each applicant indicate that applicant's percentage and amount contributed to payment of site rehabilitation costs on a copy of this page and have each applicant complete a separate copy of the affidavit in Section VII.*

E. HEALTH CARE FACILITY OR HEALTH CARE PROVIDER BONUS

If use of the brownfield site identified in the BSRA includes a health care facility or a health care provider, pursuant to Sections 408.032, 408.07, or 408.7056, F.S., complete this section to claim a credit in the amount of 25% of the eligible cost of voluntary cleanup activity that was integral to site rehabilitation and incurred on or after **January 1, 2008**.

1.	Total eligible site rehabilitation costs incurred and paid by the applicant on or after January 1, 2008	\$ _____
2.	25% of the amount on line 1. or \$500,000 - whichever is less	\$ _____ Health Care Facility/Provider bonus claimed
3.	Joint applicant – The percentage and corresponding amount of total eligible site rehabilitation costs on line 1. contributed by the applicant	Joint applicant name _____ _____ % contributed \$ _____ Amount contributed

Please check the category of health care facility or health care provider and specify the type of facility/provider in the space provided.

- ☐ (a) Health Care Facility pursuant to Section 408.032, F.S., _____
- ☐ (b) Health Care Facility/Provider pursuant to Section 408.07, F.S., _____
- ☐ (c) Health Care Provider pursuant to Section 408.7056, F.S., _____

Health Care Facility/Provider claimed in this application:

Doing Business As: _____

Address: _____

City: _____ County: _____

Telephone Number: (_____) _____ - _____

In accordance with Section 376.30781 F.S., please provide a copy of one of the required supporting documents listed below.

- ☐ (a) Certificate of Occupancy
- ☐ (b) License for the operation of the Health Care Facility or Health Care Provider
- ☐ (c) Certificate for the operation of the Health Care Facility or Health Care Provider

➤ If multiple tax credit applicants are submitting a joint application for one brownfield site, please have each applicant indicate that applicant's percentage and amount contributed to payment of site rehabilitation costs on a copy of this page and have each applicant complete a separate copy of the affidavit in Section VII.

F. SOLID WASTE REMOVAL TAX CREDIT

Complete this section to claim a credit in the amount of 50% of the costs incurred and paid by the applicant on or after **July 1, 2006** for solid waste removal from within the boundary of the eligible brownfield site identified in the BSRA.

1.	Total costs for solid waste removal incurred and paid by the applicant on or after July 1, 2006	\$ _____
2.	50% of the amount on line 1. or \$500,000 - whichever is less	\$ _____ Solid Waste Removal tax credit claimed
3.	Joint applicant – The percentage and corresponding amount of the solid waste removal costs on line 1. contributed by the applicant	Joint applicant name _____ _____% contributed \$ _____ Amount contributed

In accordance with Section 376.30781 F.S., I have consulted with the following local government and DEP officials. With this application, I certify that, to the best of my knowledge, the brownfield site as identified in the BSRA was never operated as a permitted solid waste disposal area or for monetary compensation.

Name of local government official consulted: _____

Title: _____ Telephone Number: (_____) _____ - _____

Name of DEP representative consulted: _____

Title: _____ Telephone Number: (_____) _____ - _____

➤ *If multiple tax credit applicants are submitting a joint application for one brownfield site, please have each applicant indicate that applicant's percentage and amount contributed to payment of solid waste removal costs on a copy of this page and have each applicant complete a separate copy of the affidavit in Section VII.*

SECTION V. – TECHNICAL PROFESSIONAL CERTIFICATION

The following certification shall serve as proof that the voluntary cleanup activities have been conducted under the observation of, and related technical documents have been signed and sealed by, an appropriate professional registered in the State of Florida in each contributing technical discipline associated with the documentation listed in Section III of this application for either annual site rehabilitation or for solid waste removal that has occurred since July 1, 2006, in accordance with department rules and regulations.

Under penalties of perjury, I declare that I have read and understand the requirements of Sections 376.30781 and 220.1845, F.S. In addition, I certify that I have read the foregoing Voluntary Cleanup Tax Credit application, including all the backup documentation; that I understand and have adhered to the requirements stated on page 4 of this tax credit application; and that the costs incurred and paid by the applicant and claimed in this application were integral, necessary, and required for either site rehabilitation or for solid waste removal, as applicable.

Jan 1, 2016 to Dec 23, 2016
Site Rehabilitation Period Covered by Application

Solid Waste Removal Period Covered by Application

(SEAL)

Signature of Registered Technical Professional

Date

Lawrence J. Maron
Print Name

Professional Engineer
Print Title (e.g., Professional Engineer, Professional Geologist)

Technical Professional Information:

Name: Lawrence J. Maron

Address: S&ME, Inc., 111 Kelsey Lane, Suite E
(Street or P.O. Box)

Tampa
(City)

FL
(State)

33619
(Zip Code)

Telephone Number: (813) 623 - 6646

State of Florida License Number: 32627

Expiration Date: Feb 28, 2017

SECTION VI. – CERTIFIED PUBLIC ACCOUNTANT CERTIFICATION

The following certification shall serve as proof that the documentation submitted in accordance with Section III of this application has been reviewed by the undersigned independent CPA in accordance with standards established by the American Institute of Certified Public Accountants. Specifically, the undersigned CPA is attesting to the accuracy and validity of the costs incurred and paid by the applicant after having conducted an independent review of the data presented by the applicant; that the costs included in the application form are not duplicated within the application; and that the application contains only those costs that were incurred during the timeframe represented in the tax credit application and paid prior to submittal of the tax credit application. In addition, a copy of the Independent CPA's report must be completed whenever an annual site rehabilitation or solid waste removal application is submitted. The CPA is not responsible for attesting to whether the costs claimed are for site rehabilitation or solid waste removal.

Under penalties of perjury, I declare that I have read *A Guideline for Agreed-Upon Procedures for Attestation Service for the Voluntary Cleanup Tax Credit (VCTC) Program*¹, and Sections 376.30781 and 220.1845, F.S., and that I understand the accounting requirements associated with these documents. In addition, I attest that I have read the foregoing Voluntary Cleanup Tax Credit application and that the facts stated in it are true to the best of my knowledge and belief.

For **Site Rehabilitation** applications:

For **Solid Waste Removal** applications:

Total Site Rehabilitation Amount Claimed in Application

Total Solid Waste Removal Amount Claimed in Application

Total Site Rehabilitation Amount Approved by CPA

Total Solid Waste Removal Amount Approved by CPA

Jan 1, 2016 to December 23, 2016
Time Period Covered by Site Rehabilitation Application

Time Period Covered by Solid Waste Removal Application

Signature of CPA

Date

CPA Information:

Name: _____

Address: _____
(Street or P.O. Box)

(City)

(State)

(Zip Code)

Telephone Number: (_____) _____ - _____

License Number: _____

Expiration Date: _____

Original Issue Date: _____

1 DEP has developed guidance to assist CPAs in the review of VCTC applications. This guidance is entitled A Guideline for Agreed-Upon Procedures Attestation Service for the Voluntary Cleanup Tax Credit (VCTC) Program, October 2010, and may be obtained by calling the VCTC program manager at (850) 245-8927.

SECTION VII. – APPLICANT CERTIFICATION AFFIDAVIT

The undersigned applicant, under penalties of perjury, certifies that (s)he has read and understands the requirements of Sections 376.30781 and 220.1845, F.S., and that all information contained in this application, including all records of costs incurred and paid and claimed in this tax credit application were by the applicant, and are true and correct.

The following sections of this application have been completed and the appropriate documentation to support these claims is transmitted with this application.

	<i>(Check all that apply)</i>	Time Period Covered by the Application
<input type="checkbox"/>	Section II.C. Drycleaning Solvent Cleanup Program Sites eligible for State-funded Site Rehabilitation	
<input type="checkbox"/>	Section II.D. Real Property Owner Affidavit	
<input checked="" type="checkbox"/>	Section IV.B Site Rehabilitation Tax Credit	1/1/2016-12/23/2016
<input type="checkbox"/>	Section IV.C. Site Rehabilitation Completion Order Bonus	
<input type="checkbox"/>	Section IV.D. Affordable Housing Bonus	
<input type="checkbox"/>	Section IV.E. Health Care Facility or Health Care Provider Bonus	
<input type="checkbox"/>	Section IV.F. Solid Waste Removal Tax Credit	

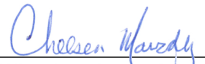

 Signature of Applicant

January 27, 2017
 Date

Mark S. Woodard
 Print Name

County Administrator
 Print Title

Pinellas County
 Print Company Name (if applicable)

APPROVED AS TO FORM
 By: 
 Office of the County Attorney

Notary Seal for Applicant's Certification Affidavit

STATE OF FLORIDA
 COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20_____, by _____
Applicant's Name

Personally known _____ OR Produced Identification _____

 Signature of Notary Public - State of Florida

Type of Identification Produced _____

 (Print, type, or stamp Commissioned Name of Notary Public)

SECTION VIII. – NON-REFUNDABLE APPLICATION REVIEW FEE

Please include a **cashier's check or money order** made payable to the Water Quality Assurance Trust Fund in the amount of \$250 to cover the administrative costs associated with the Department's review of the tax credit application. The \$250 application review fee is non-refundable. Failure to submit the non-refundable application review fee as required by s. 376.30781(6)(a), F.S., shall result in the application being deemed "incomplete".

Send Completed Applications to:

Department of Environmental Protection
Division of Waste Management
Voluntary Cleanup Tax Credit
2600 Blair Stone Road, Mail Station 4505
Tallahassee, Florida 32399-2400

- OR -

Hand Deliver to:

Department of Environmental Protection
Division of Waste Management
Bureau of Waste Cleanup
2600 Blair Stone Road
Room 309
Tallahassee, Florida
Attn.: Voluntary Cleanup Tax Credit

KEEP A COPY OF THE COMPLETED APPLICATION FOR YOUR RECORDS.