

AGENDA
FINAL MEETING
Escambia County
Enterprise Zone Development Agency
October 28, 2015 – 12:00 pm CST
Greater Pensacola Chamber, Boardroom
117 West Garden Street, Pensacola, Florida 32502

Lunch provided by the Community Redevelopment Agency at 11:45 a.m. CST.

Mission Statement: To revitalize the Enterprise Zone by building upon current Escambia County redevelopment efforts that will induce business investments, increase livable-wage jobs, promote sustainable economic development, and ensure a better quality of life for the residents.

1. Call to Order
2. Proof of Publication
3. Determination of a Quorum
4. Approval of Minutes- April 22, 2015 & July 22, 2015
5. Approval of EZDA Report- 3rd Quarter & FY2015 Annual Report
6. Old Business- Program Expiration Updates
7. New Business- BCC Board Recognition
8. Public Comment
9. EZDA Board Appreciation Ceremony
10. Adjournment

DRAFT RECORD OF MINUTES

Escambia County
Enterprise Zone Development Agency Meeting
April 22, 2015 – 12:00 pm CST
Greater Pensacola Chamber, Boardroom
117 West Garden Street, Pensacola, Florida 32502

1. Call to Order

Meeting called to order at 12:15 pm.

2. Proof of Publication

Meeting was published in the Pensacola News Journal on April 11, 2015 and April 18, 2015.

3. Determination of a Quorum

A quorum was present. Attendance: 8 of 12

4. Approval of Minutes- October 22, 2014 and January 28, 2015

Motion made by Susan Nelms, seconded by Peggy Fowler to approve October 22, 2014 minutes.

5. Selection of Enterprise Zone Business Representative

No nominations for an Enterprise Zone Business Representative were introduced. The Board discussed potential nominees including businesses referred by the Gulf Coast Center for Innovation and Entrepreneurship, Bonita Player, Principal of Traffic Design/Transportation, Engineering and Planning Resources- Florida, and Jibril Sulaiman, Owner of Pay Cell Systems.

6. Approval of EZDA Report- First and Second Quarter 2015 Fiscal Year

Enterprise Zone Coordinator, Victoria D'Angelo, gave a brief presentation on the highlights of the Second Quarter EZDA Report for the 2015 Fiscal Year.

Motion made by Larry Strain, seconded by Susan Nelms to approve the First and Second Quarter EZDA Report for the 2015 Fiscal Year.

7. Old Business

None.

8. New Business

Ms. D'Angelo gave a brief update on recent proposed legislation related to the Florida Enterprise Zone Program. She informed the Board of potential statutory changes related to Sections 31 and 32 of proposed bill 2015-HB 7067.

9. Public Comment

None.

10. Adjournment

Meeting adjourned at 1:00 pm.

DRAFT

RECORD OF MINUTES

Escambia County

Enterprise Zone Development Agency (EZDA) Meeting

July 22, 2015 – 12:00 pm CST

Greater Pensacola Chamber, Boardroom

117 West Garden Street, Pensacola, Florida 32502

1. Call to Order

Meeting was called to order at 12:10 p.m.

2. Proof of Publication

Meeting was published in the Pensacola News Journal on July 11, and July 18, 2015.

3. Determination of a Quorum

Quorum was not present. Attendance: 6 of 12. Three member terms expired July 21, 2015.

4. Approval of Minutes- April 22, 2015

Approval of minutes tabled until October 28, 2015 meeting due to lack of a quorum.

5. Approval of EZDA Report- Third Quarter 2015 Fiscal Year

Victoria D'Angelo gave a brief presentation on the Third Quarter Enterprise Zone Development Agency Report (2015). Approval of the report was tabled until the October 28, 2015 meeting due to lack of a quorum.

6. Old Business- None

7. New Business

A. Discussion on Sunset of Florida Enterprise Zone

Ms. D'Angelo informed the EZDA Board of the upcoming sunset of the Florida Enterprise Zone Act, pursuant to F.S. 290.016, on December 31, 2015. She advised the Board that the final EZDA Report would be provided to the Board for approval at their final meeting on the October 28, 2015. For quorum purposes, the Board agreed to extend the tenure of three Board members whose terms had

expired on July 21, 2015 until December 31, 2015.

B. EZDA Board Appreciation Ceremony- October 28th

Ms. D'Angelo informed the Board that a special appreciation ceremony would be held at the following EZDA Board meeting on October 28, 2015. She advised the Board that they would also be recognized for their service during an upcoming Board of County Commissioners meeting during January 2016.

8. Presentation by Steven Littlejohn, Escambia County Code Enforcement
Topic: Escambia County Safe Neighborhood Program

Mr. Steven Littlejohn gave a presentation on Escambia County's Safe Neighborhood Program.

9. Public Comment- None

10. Adjournment

Meeting adjourned at 12:40 p.m.



DRAFT

Enterprise Zone Development Agency:

THIRD QUARTER REPORT

January 1, 2015 – March 31, 2015

Escambia County's Enterprise Zone & Community Redevelopment Area

PREPARED BY:

**Escambia County Community Redevelopment Agency
Community and Environment Department**

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Executive Summary

In accordance with Florida Statutes 290.014, the Escambia County Enterprise Zone Development Agency (EZDA #1703) Third Quarter Report is hereby submitted to the Florida Department of Economic Opportunity (DEO).

This report summarizes activities which occurred within Escambia County’s Enterprise Zone (EZ #1703) and Community Redevelopment Area during the period of January 1, 2015 through March 31, 2015 (Q3 FY2015). The purpose of this report is to examine and provide the impact of the Florida Enterprise Zone Program and to monitor the use of state and local incentives, government services, and economic development within the Enterprise Zone and Community Redevelopment Area.

Enterprise Zone Development Agency

Escambia County’s Enterprise Zone Development Agency exists within the Escambia County Community Redevelopment Agency (CRA) because the purpose and objective of the program is complementary to the CRA’s programming.

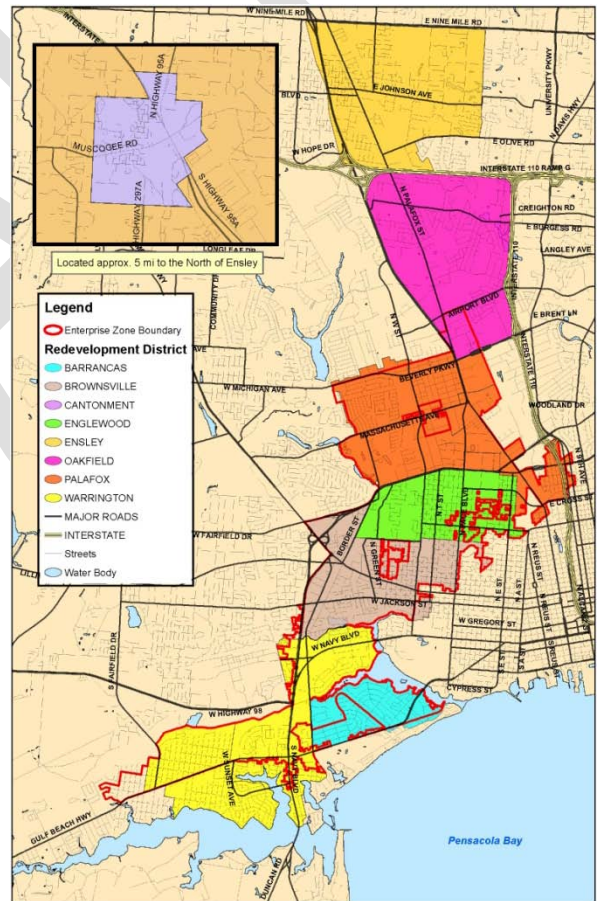
Community Redevelopment Area

The Community Redevelopment Area is comprised of eight (8) redevelopment districts which overlap, are contiguous to or are located within close geographic proximity to the Enterprise Zone. Activities conducted within the redevelopment districts are contained within this report due to similarities in the conditions which exist within the redevelopment districts and Enterprise Zone (such as blight, high poverty and crime rates and substandard housing).

EZDA Mission:

To revitalize the Enterprise Zone by building upon current Community Redevelopment efforts which will induce business investment, increase livable-wage jobs, promote sustainable economic development and ensure a better quality of life for the residents.

Figure 1: Escambia County Enterprise Zone and Community Redevelopment Area



The image above represents the geographic extent of Escambia County’s Enterprise Zone and eight (8) redevelopment districts. Individual Enterprise Zone and redevelopment district maps can be found in the appendix on pages 25-31.

Quarterly Summary

Quarterly Summary: Enterprise Zone #1703

The following table presents the accomplishments of Enterprise Zone #1703 and overlapping redevelopment districts during Q3 FY2015:

Table 1: Summary of Second Quarter Accomplishments (EZ #1703 & Overlapping Redevelopment Districts)

EZ PROGRAM ACTIVITY	Number		
EZDA Meetings	1		
Enterprise Zone Workshops	1		
Met in Person	10		
Calls/Emails	45		
Mail	176		
STATE INCENTIVES			
	# Certified	\$ Certified	Private Investment
Enterprise Zone Incentives	1	\$7,558	\$8,892
LOCAL INCENTIVES			
	# Awarded	\$ Awarded	Private Investment
Community Redevelopment Agency Incentives	15	\$26,558	\$26,416
Neighborhood Enterprise Division Incentives	2	\$15,000	\$122,862
TOTAL STATE & LOCAL INCENTIVES	18	\$49,116	\$158,170
LOCAL GOVERNMENT SERVICES			
	# Conducted	\$ Expended	
Maintenance	29	\$98,557	
Demolitions	10	\$86,007	
Site Abatements	13	\$5,220	
Capital Projects	14	\$613,508	
Brownfield Projects	1	\$8,150	
Property Acquisition	1	\$350	
TOTAL GOVERNMENT SERVICES	68	\$811,792	
ECONOMIC DEVELOPMENT			
	Number	\$ Wages	
New Business Occupational Licenses ¹	71	-	

¹ Figures based on New Occupational Licenses data provided by the Escambia County Tax Collectors Office. Duplicate license types have been removed. Values based on site address.

Quarterly Summary: Escambia County's Redevelopment Areas

Escambia County's Redevelopment Areas include Enterprise Zone #1703 and the Escambia County Community Redevelopment Area².

The following table presents the accomplishments of Escambia County's redevelopment areas during Q3 FY2015:

STATE INCENTIVES	# Certified	\$ Certified	Private Investment
Enterprise Zone Incentives	1	\$7,558	\$8,892
LOCAL INCENTIVES	# Awarded	\$ Awarded	Private Investment
Community Redevelopment Agency Incentives	26	\$66,206	\$98,912
Neighborhood Enterprise Division Incentives	2	\$15,000	\$122,862
TOTAL STATE AND LOCAL INCENTIVES	29	\$88,764	\$230,666
LOCAL GOVERNMENT SERVICES	# Conducted	\$ Expended	
Maintenance	29	\$98,557	
Demolitions	12	\$98,477	
Site Abatements	17	\$7,150	
Capital Projects	20	\$1,018,773	
Brownfield Projects	1	\$8,150	
Property Acquisition	1	\$350	
TOTAL GOVERNMENT SERVICES	80	\$1,231,457	
ECONOMIC DEVELOPMENT	#	\$ Wages	
New Business Occupational Licenses ³	126	-	-

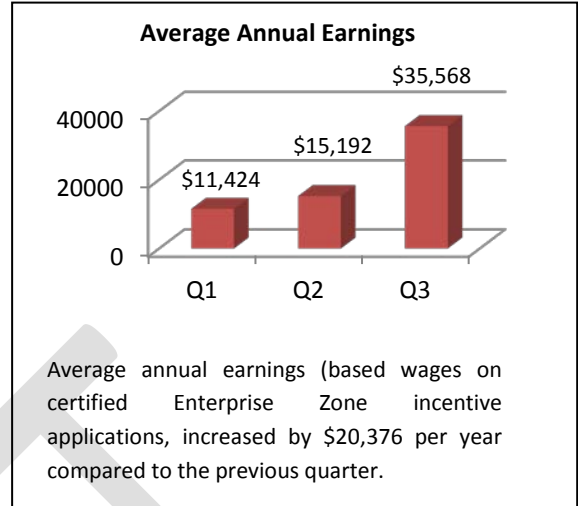
² The Escambia County Community Redevelopment Area includes the County's 8 redevelopment districts, Barrancas, Brownsville, Cantonment, Englewood, Ensley, Oakfield, Palafox and Warrington.

³ Figures based on New Occupational Licenses data provided by the Escambia County Tax Collectors Office. Duplicate license types have been removed. Values based on site address.

This Quarter's Highlights

Increases in the following activities are reported within the Enterprise Zone during Q3 FY2015 compared to the previous quarter:

- **\$20,376 per year increase (134%) in Average Annual Earnings⁴**
- **An additional \$591,410 was expended towards capital improvements compared to the previous quarter⁵**
- **Nine (9) additional CRA incentives were awarded compared to the previous quarter⁶**

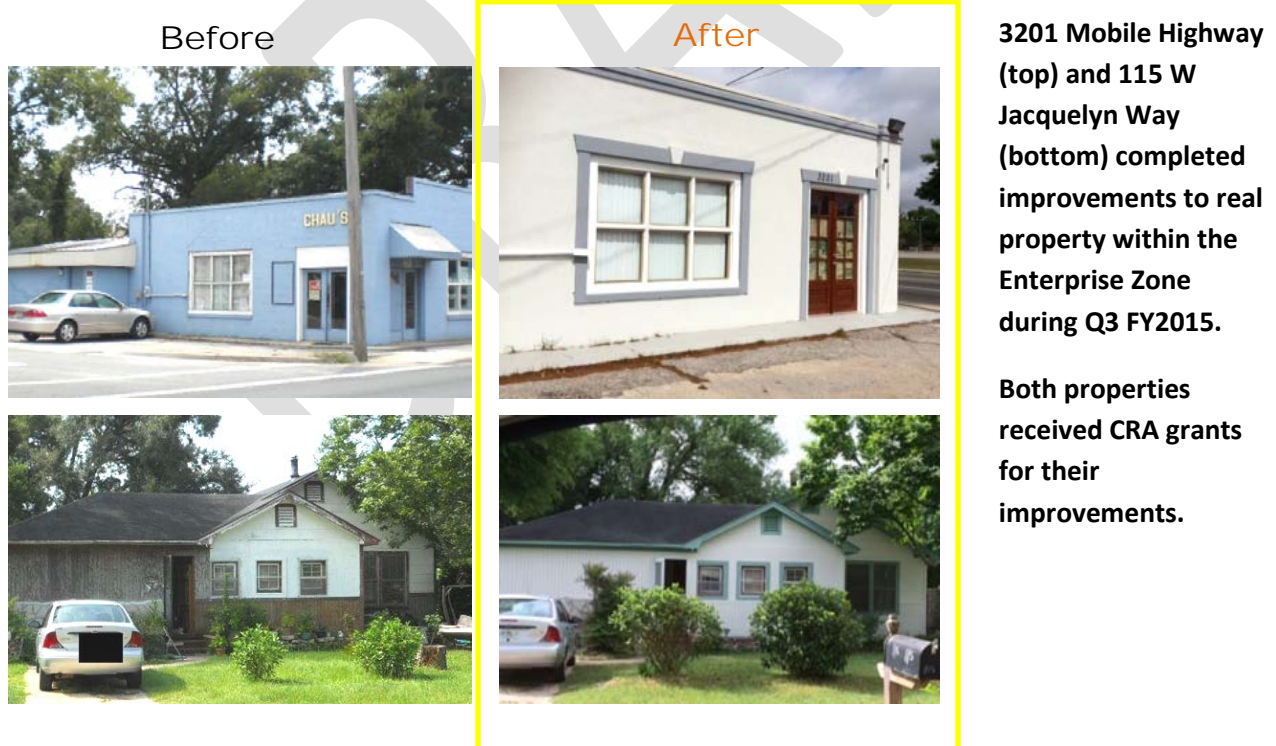


Other Successes This Quarter

- Demolition of the Frontera Circle acquisition was initiated

Investment within Escambia County's Enterprise Zone and Redevelopment Area

Funding provided by state and local incentives generated a \$3 return on investment for every \$1 spent within the Enterprise Zone during the Third Quarter!



⁴ Based on Enterprise Zone certifications. Calculated based on monthly wages provided by applicant.

⁵ An additional \$955,426 was expended within the redevelopment area.

⁶ Fourteen (14) additional incentives were awarded within the redevelopment area.

State Incentives

Florida Enterprise Zone Program in Escambia County

The Florida Enterprise Zone Program provides a variety of tax incentives targeted at promoting economic revitalization in local areas which exhibit pervasive poverty, unemployment and general distress.

The state incentive program is managed by the Florida Department of Economic Opportunity (DEO) and administered by local Enterprise Zone Development Agencies. All incentives are reviewed and approved by the Florida Department of Revenue.

Enterprise Zone Incentives Available in Escambia County

Jobs Tax Credits

Provides a monthly tax credit of up to 30% of eligible employee wages against sales and use tax or corporate income tax to businesses located within the Enterprise Zone. Eligible employees must work a minimum of 36 hours per week, and reside within the Enterprise Zone, or participate in the Welfare Transition Program.

Building Materials Sales Tax Refund

Provides a sales tax refund of up to \$10,000 to businesses, or \$5,000 to residents on state sales tax paid towards the purchase of building materials used to rehabilitate real property located within the Enterprise Zone. Minimum purchase of \$8,600 required.

Business Equipment Sales Tax Refund

Provides sales tax refund of up to \$10,000 to businesses on state sales tax paid towards the purchase of business equipment or machinery for property located within the Enterprise Zone. Minimum purchase of \$5,000 per unit required.

Second Quarter Enterprise Zone Tax Incentive Applicant



**Jobs Tax Credit
(Corporate Income Tax)**

Enterprise Zone Accomplishments

The following activity is reported according to Enterprise Zone incentive applications certified during Q3 FY2015:

Table 2: EZ#1703 Accomplishments during Q3 FY2015

Activity	Number	\$ Amount	Private Investment
Jobs Tax Credit (Sales & Use)	0	\$0	\$0
Jobs Tax Credit (Corporate Income)	1	\$7,558	<i>Refer to "New Jobs" figure.</i>
Building Materials Tax Refund	0	\$0	\$0
Business Equipment Tax Refund	0	\$0	\$0
Community Contribution Tax Credit	0	\$0	\$0
New Jobs	1	-	\$8,892⁷
Avg Annual Earnings	-	<i>\$35,568⁸</i>	-
TOTAL		\$7,558	\$8,892

⁷ Figure based on average monthly wages paid toward new full-time employee claimed on Jobs Tax Credit (Corporate Income Tax) incentive for a period of 3 months.

⁸ Estimated value based on monthly wages identified in certified Jobs Tax Credit incentive applications for a period of 12 months.

Local Incentives

Community Redevelopment Agency Programs

Local CRA Incentive Programs

Local CRA incentive programs are funded through Tax Increment Financing (TIF) and provide assistance to local commercial businesses and residents located within Escambia County's redevelopment districts and Enterprise Zone. These programs support the CRA's mission to revitalize, induce business and residential investment and promote sustainable economic development within these designated areas.

The following programs are offered by the CRA:

Commercial Façade, Landscape, and Infrastructure Matching Grant

Provides up to a \$10,000 matching grant to eligible property owners for façade, landscape and/or infrastructure improvements to commercial property located within Escambia County's Community Redevelopment Area.

Commercial Signage Matching Grant

Provides up to a \$2,000 matching grant to eligible business and/or property owners for signage improvements to commercial property located within Escambia County's Community Redevelopment Area.

Residential Rehabilitation Grant

Provides up to a \$6,000 matching grant to eligible property owners for improvements to residential property located within Escambia County's Community Redevelopment Area.

Residential Tree Trimming-Removal Program

Provides tree trimming and/or removal services for hazardous trees for residential property located within Escambia County's Community Redevelopment Area. Service provided based on income eligibility.

Residential Paint Program

Provides up to \$2,000 in exterior painting improvements to existing residential structures located within Escambia County's Community Redevelopment Area. Grants provided based on household income.



The residence above received funding for roofing and painting improvements, and tree removal through the Residential Rehabilitation, Residential Paint and Residential Tree Programs during the third quarter.

CRA Residential Rehabilitation Grant Recipients



The residence above received a CRA incentive funding for improvements to roofing.

Community Redevelopment Agency Accomplishments

The following activity is reported during Q3 FY2015:

Table 3: CRA Incentives Awarded during Q3 FY2015

Program	Enterprise Zone #1703			Total Redevelopment Area		
	#	\$	PI ⁹	#	\$	PI
Commercial Façade, Infrastructure, and Landscape Grant	1	\$5,443	\$10,886	2	\$9,418	\$18,836
Commercial Sign Grant	0	\$0	\$0	0	\$0	\$0
Residential Rehabilitation Grant	3	\$7,765	\$15,530	10	\$40,038	\$80,076
Residential Tree Trimming-Removal Program	1	\$500	\$0	4	\$3,900	\$0
Residential Paint Program	10	\$12,850	\$0	10	\$12,850	\$0
TOTALS	15	\$26,558	\$26,416	26	\$66,206	\$98,912

Twenty-six (26) CRA incentives were awarded within Escambia County’s redevelopment area during the second quarter totaling \$66,206, and generating \$98,912 in private investment.

Fifteen (15) of the twenty-six (26) incentives totaling \$26,558, and generating \$26,416 were located within the Enterprise Zone.

⁹ ‘PI’ is defined as private investment.

Neighborhood Enterprise Division Programs

Assistance through state and federal SHIP, CDBG, and HOME Programs



Neighborhood Enterprise Division (NED) incentives programs are funded through the Florida State Housing Initiatives Partnership (SHIP), Community Development Block Grant (CDBG) and U.S. Housing and Urban Development (HUD) HOME Investment Partnerships Program (HOME) to provide assistance to local communities within Escambia County.

Although the scope of NED's programming extends throughout Escambia County, programs and projects conducted by the division often benefit the Enterprise Zone and redevelopment districts.

SHIP/ HUD HOME First Time Homebuyer Program

Provides up to \$7,500 in down payment, and/or closing cost assistance for income eligible individuals to purchase homes within Escambia County.



SHIP Minor Repair Program

Provides up to \$15,000 to income eligible homeowners located within unincorporated portions of Escambia County for minor home repairs.

CDBG Moderate Rehab Program

Provides up to \$25,000 to income eligible homeowners located within unincorporated portions of Escambia County for moderate home repairs. Additional funding may be available on a case by case basis for the remediation of lead-based paint removal.

HUD HOME Substantial Rehabilitation/Replacement Program

Provides loans to income eligible homeowners located within unincorporated portions of Escambia County for substantial home rehabilitation or replacement.

CDBG Sewer Connection Assistance Program

Provides sewer connection to income eligible homeowners within unincorporated portions of Escambia County.

CDBG Demolition/Clearance Assistance Program

Provides demolitions/clearing assistance to income eligible homeowners within unincorporated portions of Escambia County and the Town of Century. Must be referred by Code Enforcement.

Neighborhood Enterprise Division Accomplishments

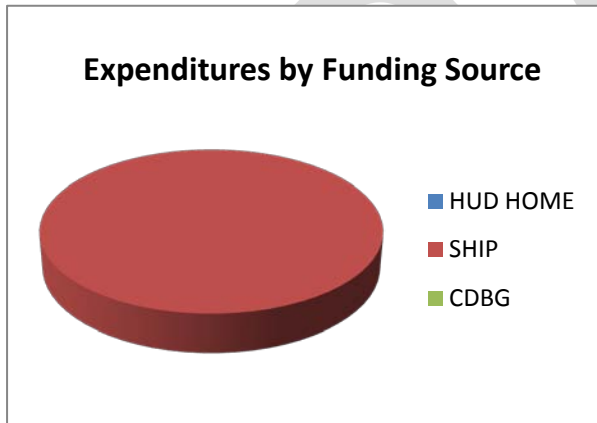


The following activity is reported during Q3 FY2015:

Table 4: NED Incentives Awarded during Q3 FY2015

Program/Project	Enterprise Zone #1703			Redevelopment Area		
	#	\$	PI ¹⁰	#	\$	PI
First Time Homebuyer Program (SHIP/HUD HOME)	2	\$15,000	\$122,862	2	\$15,000	\$122,862
Minor Repair Program (SHIP)	0	\$0	\$0	0	\$0	\$0
Moderate Rehab Program (CDBG)	0	\$0	\$0	0	\$0	\$0
Substantial Rehab/Replacement Program (HUD HOME)	0	\$0	\$0	0	\$0	\$0
Sewer Connection Assistance (CDBG)	0	\$0	\$0	0	\$0	\$0
Demolition/Clearance Assistance (CDBG)	0	\$0	\$0	0	\$0	\$0
TOTALS	2	\$15,000	\$122,862	2	\$15,000	\$122,862

\$15,000 in SHIP funds were expended towards two (2) First Time Homebuyer projects located within the Enterprise Zone during Q3 FY2015.



100% of funds expended through NED programming during the 3rd Quarter were funded through the Florida State Housing Initiatives Partnership (SHIP). No funds were expended through the HUD HOME or CDBG funding sources with the Enterprise Zone or Redevelopment Area.

¹⁰ PI is defined as “private investment”.

State and Local Incentives Combined

State and local incentives provided through the Florida Enterprise Zone, and Community Redevelopment Agency programs totaled \$88,764 in public sector expenditures which generated approximately \$230,666 in private sector investment. Within the Enterprise Zone alone, \$49,116 was expended through public funding which generated approximately \$158,170 in private sector investment.

The return on investment (ROI) of state and local incentives spent within Escambia County's redevelopment area totaled approximately \$3 for every \$1 of public funding spent¹¹.

¹¹ Redevelopment Area= \$2.60:\$1. Enterprise Zone= \$3.22:\$1.

Local Government Services

Maintenance of County Redevelopment Areas



Olde Barrancas Observation Park

Maintenance within the Enterprise Zone and Community Redevelopment Area is provided by the Escambia County CRA.

During Q3 FY2015, Escambia County expended **\$98,557 towards twenty-nine (29) maintenance projects conducted within Escambia County's Redevelopment Areas.**

Streetscape: During Q3 FY2014, the CRA expended **\$4,013 in TIF towards ten (10) streetscape** projects within the County's redevelopment areas.

Irrigation: The CRA expended **\$1,207 in TIF towards six (6) irrigation** projects during Q2 FY2015.

Street lighting: The CRA expended **\$92,977 in TIF towards twelve (12) streetlight** projects during Q2 FY2015.

Table 5: Streetlight Project by Redevelopment District

District	Project Name	Q2 Expenditures
Barrancas	Barrancas North	\$4,042
	Barrancas South	\$282
	Lakewood Cottages MSBU	\$404
Brownsville	Brownsville Project & Expansion	\$20,770
Englewood	Englewood Project	\$23,303
Palafox	Aviation Field	\$4,700
	Palafox Expansion	\$12,991
	Chimes Way	\$72
Warrington	Warrington Project	\$25,625
	Warrington Gateway Park	\$672
	213 Chiefs Way	\$47
	Sunset Ave	\$69
Total Streetlight Expenditures		\$92,977



Clean Sweeps

Clean Sweeps are funded by the Escambia County Code Enforcement Division and Community Redevelopment Agency. During Q3 FY2015, **1 clean sweep projects totaling \$360** was conducted within the Brownsville Redevelopment District.

Demolitions & Site Abatement

Demolitions

Demolition of dilapidated and hazardous structures within the County's redevelopment areas are provided by Escambia County's Code Enforcement Division, Community Redevelopment Agency and Neighborhood Enterprise Division.

During Q3 FY2015, 12 demolitions totaling \$98,477 were conducted within Escambia County's redevelopment areas. 10 demolitions totaling \$86,007 were conducted within the Enterprise Zone alone.



Demolition conducted within the Warrington Redevelopment District.

Site Abatements

Site abatements of properties containing overgrowth and debris within the County's redevelopment areas are provided by Escambia County's Code Enforcement Division, and Community Redevelopment Agency.

During Q3 FY2015, 17 site abatements totaling \$7,150 were conducted within Escambia County's redevelopment areas.

Thirteen (13) site abatements totaling \$5,220 were conducted within the Enterprise Zone alone.



Site abatement conducted within the Englewood Redevelopment District.

Property Acquisition & Brownfield Redevelopment



305 Block Godwin Street and Frontera Circle (above), Brownsville District.

Property Acquisition

The CRA acquires property within the Enterprise Zone and Community Redevelopment Area for redevelopment purposes. Acquired property may contain either dilapidated structures, and/or potential or known site contamination which have been identified to impede redevelopment.

Brownfield Redevelopment

The United States Environmental Protection Agency (EPA) defines a “Brownfield site” as “real property in which the expansion, redevelopment or reuse of may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.”

The Brownfield Redevelopment Program offered through the CRA provides incentives for environmental site assessments (Phase 1 and 2), and remediation and monitoring of contaminated Brownfield sites. Coupled with available local and state incentives, including the CRA’s grant programs, and Enterprise Zone tax incentives, Brownfield properties have a high redevelopment potential once remediated, and in many cases provide a substantial return on investment for both the public and private sectors.



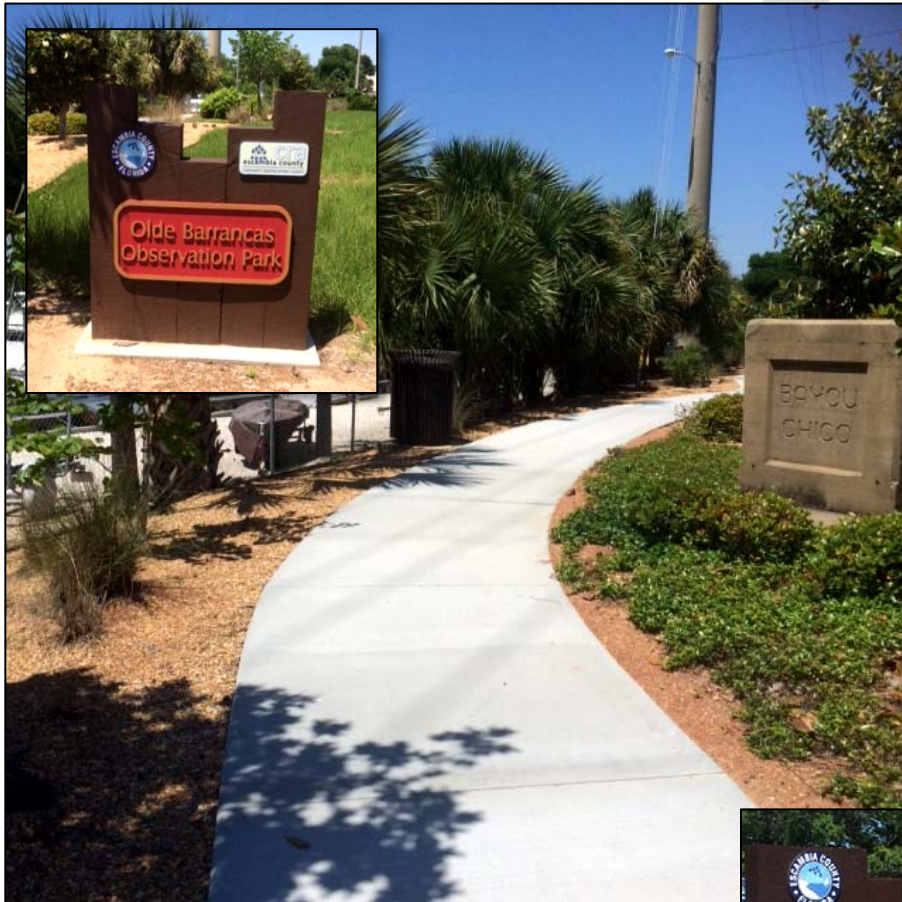
Table 6: Q3 FY2015 Property Acquisition and Brownfield Expenditures

Address	Location	Type	Cost
305 Blk Godwin St	Brownsville/EZ	Property Appraisal	\$350
3300 Mobile Hwy	Brownsville/EZ	Brownfield Monitoring Well Abandonment	\$8,150

Capital Projects

Projects funded by Tax Incremental Financing (TIF)

The CRA continues to improve public infrastructure and implement capital improvements to enhance the quality of life within Escambia County's eight (8) redevelopment districts and Enterprise Zone. **Seven (7) capital improvement projects were funded by TIF during Q3 FY2015. Projects funded by TIF totaled \$76,370 for signage, sidewalk and bridge repairs within the Barrancas, Palafox, and Warrington Redevelopment Districts.**



The Olde Barrancas Observation Park signage and sidewalks (left) were funded by TIF during the 3rd Quarter, in addition to the Warrington Gateway Park and Mahogany Mill Road signs shown below.



Projects funded by Local Funding (TIF, LOST, General Fund, etc.)

Project Name	District	EZ #1703	Source	Expenditures
3rd Street & Winthrop Ave Storm water & Sewer	Warrington	Yes	LOST III/ECUA	\$33,987
Beach Haven NE Drainage & Sewer	Warrington	Yes	LOST III/ECUA	\$114,175
Gulf Beach Hwy Intersection Improvements	Warrington	Yes	LOST III	\$75,447
Jackson Lakes Storm water Improvements	Warrington	Yes	LOST III/FEMA	\$339
Old Corry Field Road Bridge (South) Repairs	Warrington	Yes	FHWA	\$344,499
Bobe & Scott Street Sidewalks and Drainage	Englewood	Yes	Safe Routes/TIF	\$1,490
E St ADA Upgrades	Englewood	Yes	LOST III	\$5,752
Englewood Boys & Girls Club and "L" Street Storm water Pond	Englewood	Yes	LOST III	\$3,833
Sunset Bay Bridge	Warrington	No	TIF	\$42,384
Warrington Gateway Park Signage	Warrington	Yes	TIF	\$5,700
Mahogany Mill Road Signage	Barrancas	Yes	TIF	\$8,700
Old Barrancas Rd Signage	Barrancas	Yes	TIF	\$2,115
Old Barrancas Sidewalk	Barrancas	Yes	TIF	\$9,000
Barrancas Observation Garden Sidewalk	Barrancas	Yes	TIF	\$3,995
Massachusetts Sidewalks	Palafox	Yes	TIF	\$4,476
Ensley Area Drainage- Detroit/Johnson Alignment	Ensley	No	LOST III	\$79,078
Olive Road West	Ensley	No	LOST III	\$14,823
Palafox Square Turn Lane	Ensley	No	LOST III	\$2,680
Muscogee Road Widening & Drainage-East	Cantonment	No	LOST III	\$2,941
Cantonment Fire Station Pavement Repairs	Cantonment	No	LOST III	\$263,359
TOTAL (ENTERPRISE ZONE)				\$613,508
TOTAL (REDEVELOPMENT AREA)				\$1,018,773

Special Projects



The CRA occasionally conducts special projects which fulfill the Division's mission to promote redevelopment and public sector enhancements to communities located within Escambia County's Redevelopment Area and Enterprise Zone.

Beginning in 2012, the CRA hosted an annual arts competition called "Celebrating Brownsville" whose purpose was to celebrate and show a thriving side of the Brownsville community. In 2014, the Division incorporated the competition into an annual community event called the Celebrating Brownsville Festival. The festival is scheduled to be hosted again during 2015 on Saturday, April 25 and will likely be held annually.

Planning for the Celebrating Brownsville Festival continued throughout the quarter and \$8,033 was expended towards the event.

Local Government Services Combined

A total of \$1,231,457 in public sector funding was expended toward redevelopment activities, maintenance, code enforcement, and capital improvements within the redevelopment area during Q3 FY2015. Total expenditures within the Enterprise Zone alone totaled \$811,792.

Economic Development

New Business Occupational Licenses

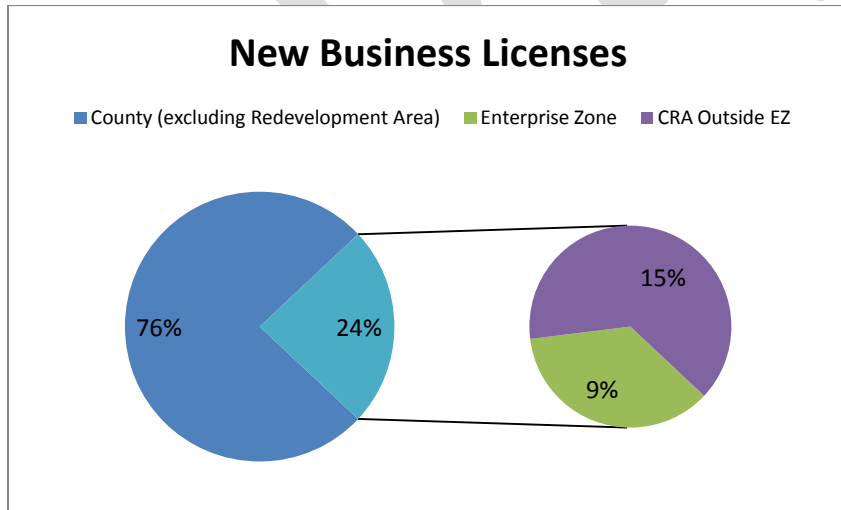
New business occupational licenses are issued by the Escambia County Tax Collectors Office to businesses which establish new business operations within Escambia County. The Escambia County EZDA and CRA tracks new business licenses which are issued to recipients operating within the Enterprise Zone and Community Redevelopment Agency.

Due to the structure of the new business occupational license process, raw data provided by the Tax Collectors office must be manually analyzed for duplicity, multiplicity and/or errors. Due to the extensive need for manual analysis and probability of human error, the EZDA and CRA are currently seeking alternative methods of tracking new businesses locating within the County’s redevelopment area.

Table 7: New Businesses Licenses issued during Q3 FY2015

Escambia County	Redevelopment Area	Enterprise Zone #1703
624	126	71

Figure 2: Escambia County New Business Licenses



24% of all new business licenses issued in Escambia County were issued to new businesses located within redevelopment areas.

Of the licenses issued within the County’s redevelopment areas:

- 9 % were located within the Enterprise Zone
- 15% in redevelopment areas outside of the Enterprise Zone boundaries

Future Developments

New Data Collection

Redevelopment Data

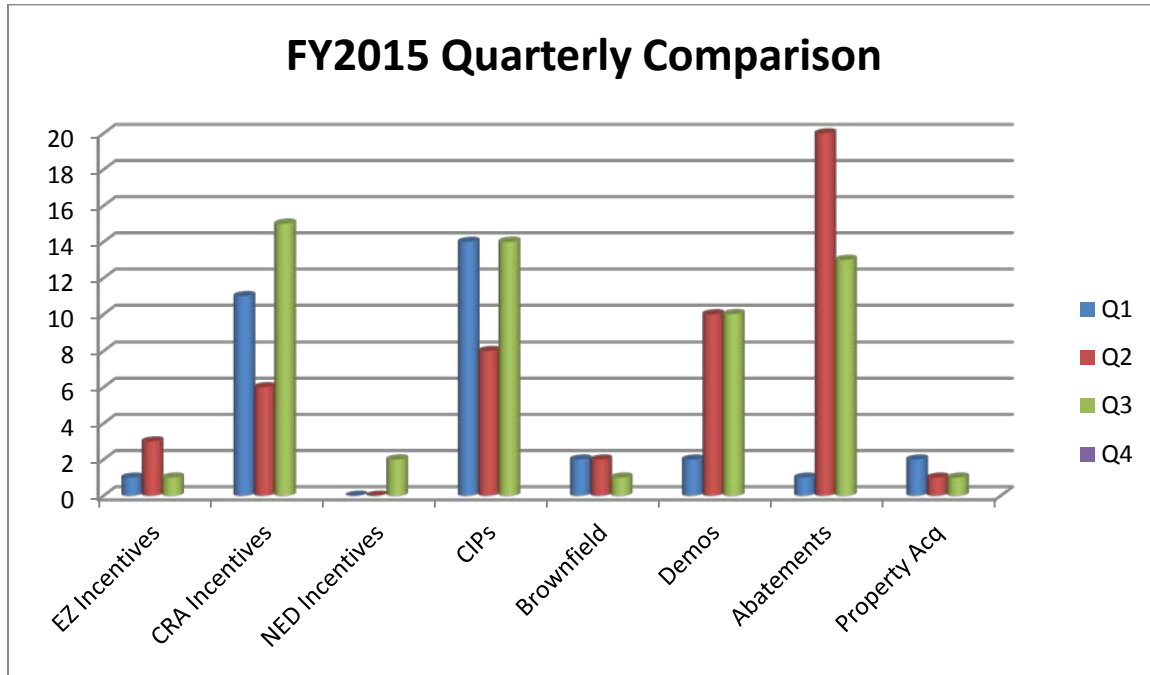
Data collection on new construction, and property values are expected to be incorporated into future annual EZDA reports based on available certified tax roll data provided by the Escambia County Property Appraiser's office. The EZDA is also seeking methods of collecting data on annual renovations to property located within the County's redevelopment areas.

EZDA #1703 anticipates incorporation of the following redevelopment statistics into the EZDA FY2015 Annual Report:

- **New Construction**
 - Annual updates on new construction rates during recently certified tax years.
 - Annual updates on recent new construction in which a change in property value resulting from the improvements has been recorded in a recent certified tax roll period. (For example, the EZDA FY2015 Annual Report will contain property values for new structures built during 2013 because the change in property value will be substantially reflected in the 2014 certified roll (January 2, 2013- January 1, 2014). The 2014 certified roll values are the most recent available because the 2015 values are not certified until November 1, 2015, which exists beyond the reporting period of the FY2015 Annual Report.)
- **Annual Changes in Property Values**
 - Annual updates and comparisons of market values (pre-tax exemptions) and taxable values (post-tax exemptions) within the County's redevelopment areas, as defined by the Escambia County Property Appraisers Office based on certified tax roll values.

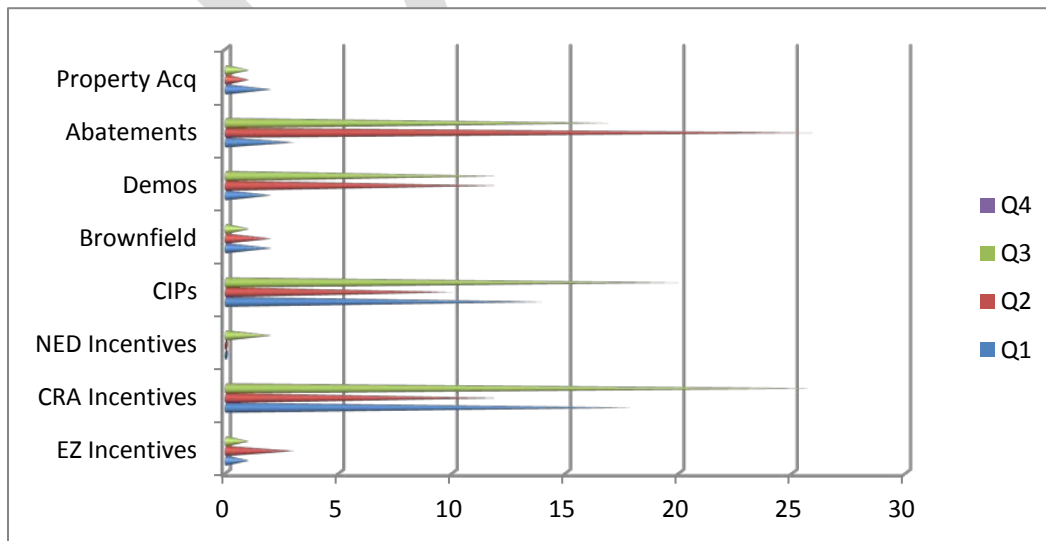
Second Quarter Summary

Enterprise Zone #1703: Redevelopment Activity



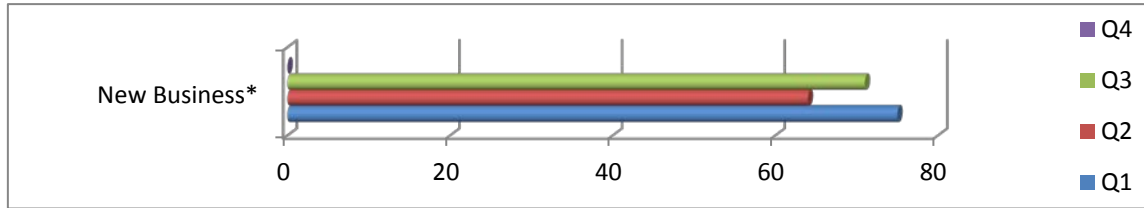
During Q3 FY2015, the Escambia County Enterprise Zone experienced increases in the number of CRA Incentives, and capital improvement projects conducted within the Enterprise Zone, but remained constant or declined in the number of EZ Incentives, brownfield, demolition, site abatement, and property acquisition projects conducted compared to the second quarter.

Escambia County Redevelopment Area: Redevelopment Activity

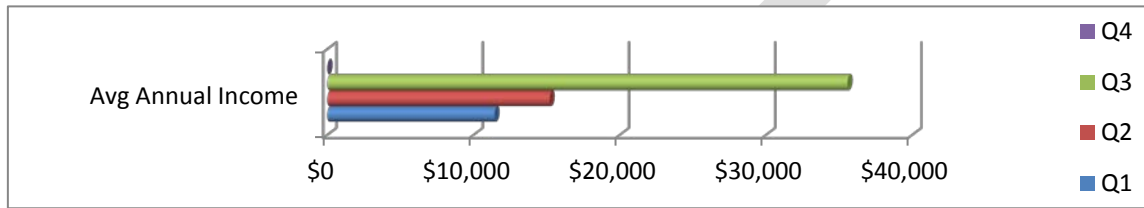


Activity reported within the Redevelopment Areas overall mirrors the Enterprise Zone with increases in CRA incentives, and capital improvement projects but declines or consistency in EZ incentives, brownfields, demolitions, site abatement, and property acquisitions.

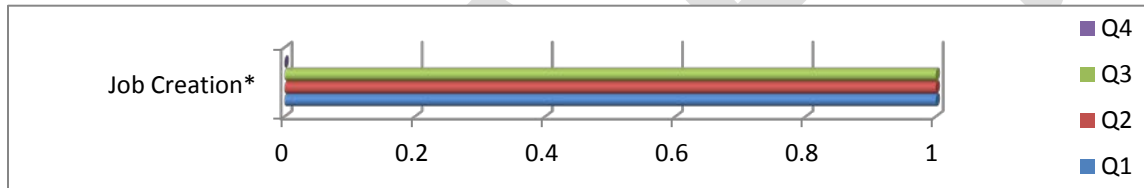
Enterprise Zone #1703: Economic Activity



**Based on new business occupational licenses issued by the Escambia County Tax Collectors Office.*



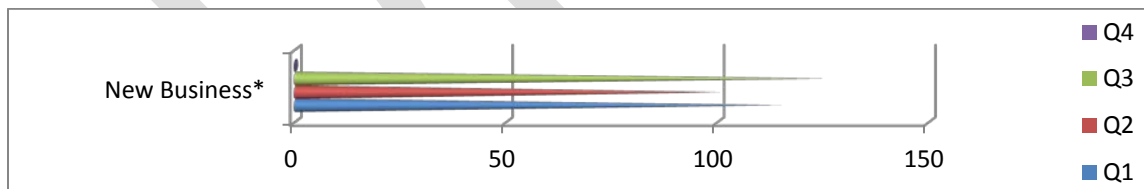
**Based on average monthly wages reported on certified Enterprise Zone incentive applications.*



** Based on new jobs reported on certified Enterprise Zone incentive applications.*

The Enterprise Zone experienced increases in new business occupational licenses issued average annual income reported on certified Enterprise Zone incentive applications. Job creation within the Enterprise Zone remained the same.

Escambia County Redevelopment Areas: Economic Activity

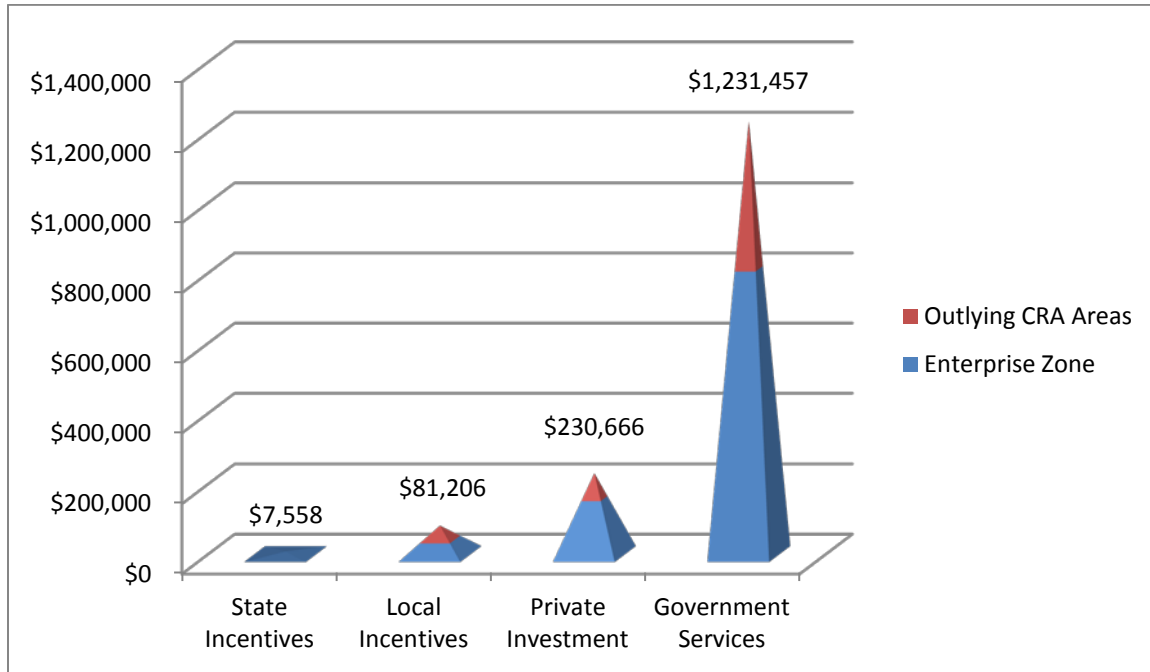


**Based on new business occupational licenses issued by the Escambia County Tax Collectors Office.*

Figures remain the same for average annual income, and job creation within the redevelopment area overall as within the Enterprise Zone, as these values are based on Enterprise Zone certified incentive applications, and therefore, are only applicable to areas within the Enterprise Zone.

The redevelopment area experienced an increase in the number of new occupational licenses issued during Q3 FY2015 compared to both the first and second quarters.

Second Quarter Activity Overview (Redevelopment Area)



Overall, the Escambia County Enterprise Zone, and redevelopment districts combined received a substantial amount of government services during the second quarter. While private investment was considerable, government services provided five times the amount of contributions within these areas overall.

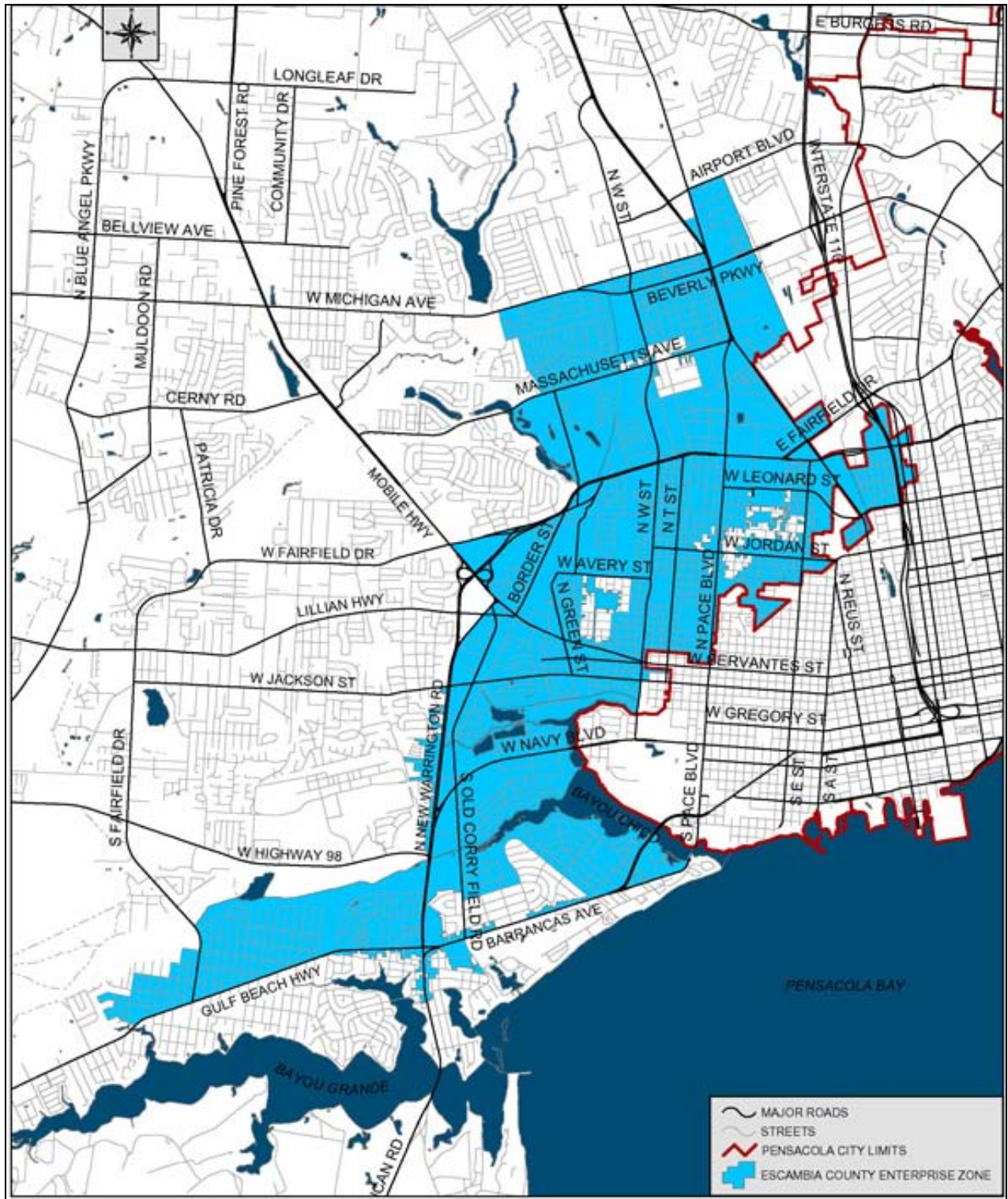
Government service expenditures were substantially contributed to capital improvement, maintenance and demolition projects. These investments will aid in encouraging reinvestment within the Enterprise Zone and redevelopment districts by improving the infrastructure and aesthetics of these areas.

When all public expenditures are combined, the redevelopment area experienced a \$.17 return on investment (ROI) [\$.18 within the Enterprise Zone]. The decrease in the total return on investment of public expenditures this quarter, compared to last quarter is a result of the increase in government services whose benefits indirectly benefit the redevelopment area, and whose monetary gain cannot be readily accounted for.

Excluding government services, local and state incentives generated approximately a \$3.00 return on investment within both the total redevelopment area and Enterprise Zone alone.

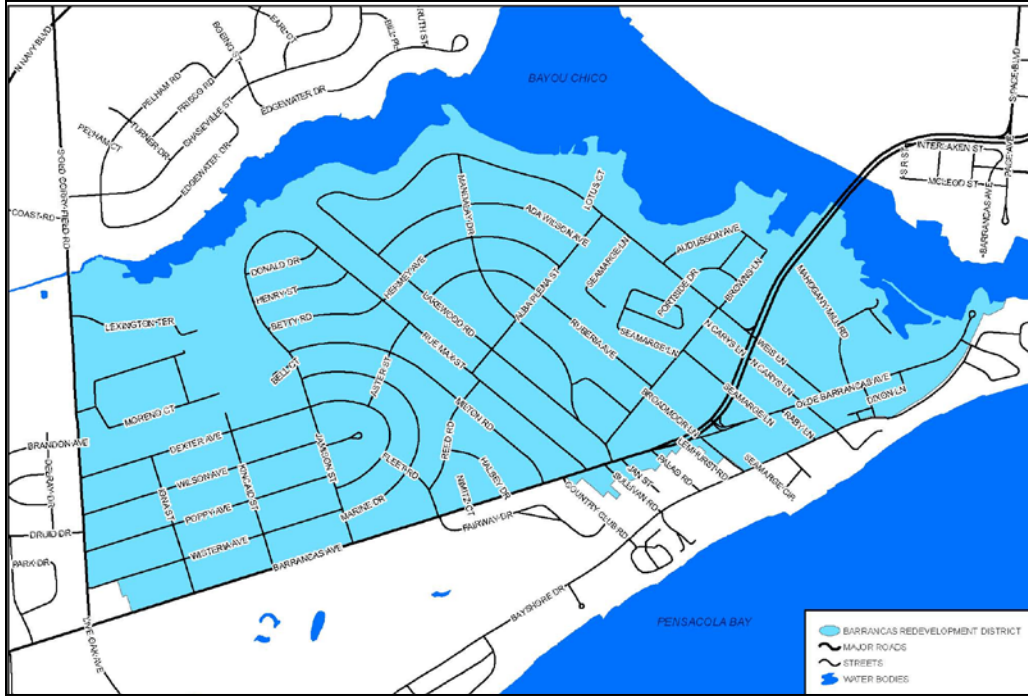
Appendix

Enterprise Zone #1703 Map

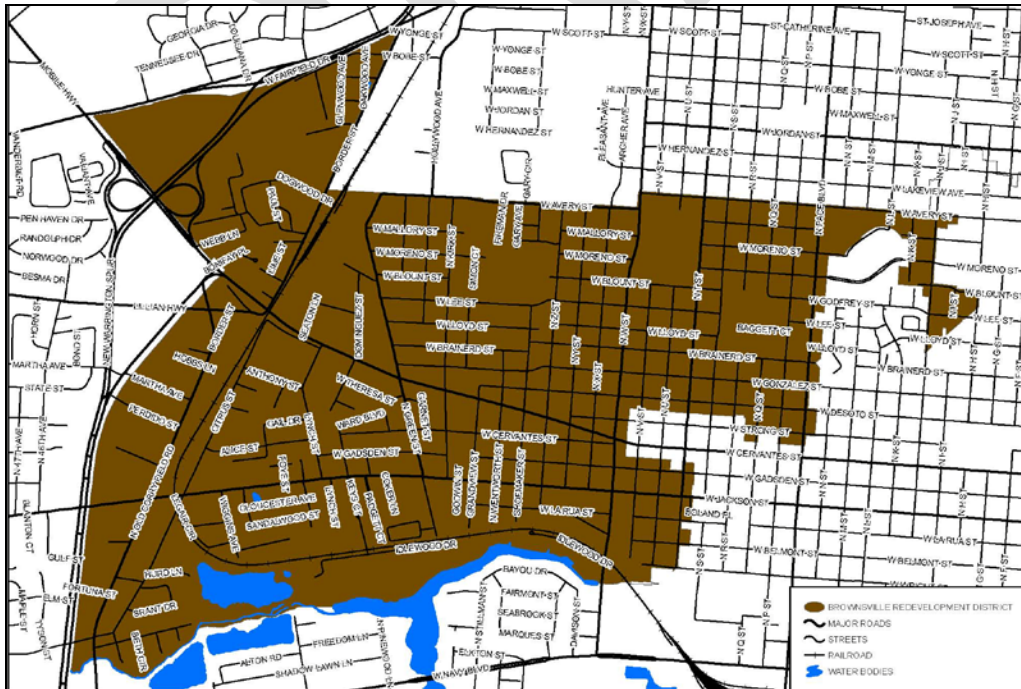


CRA District Maps

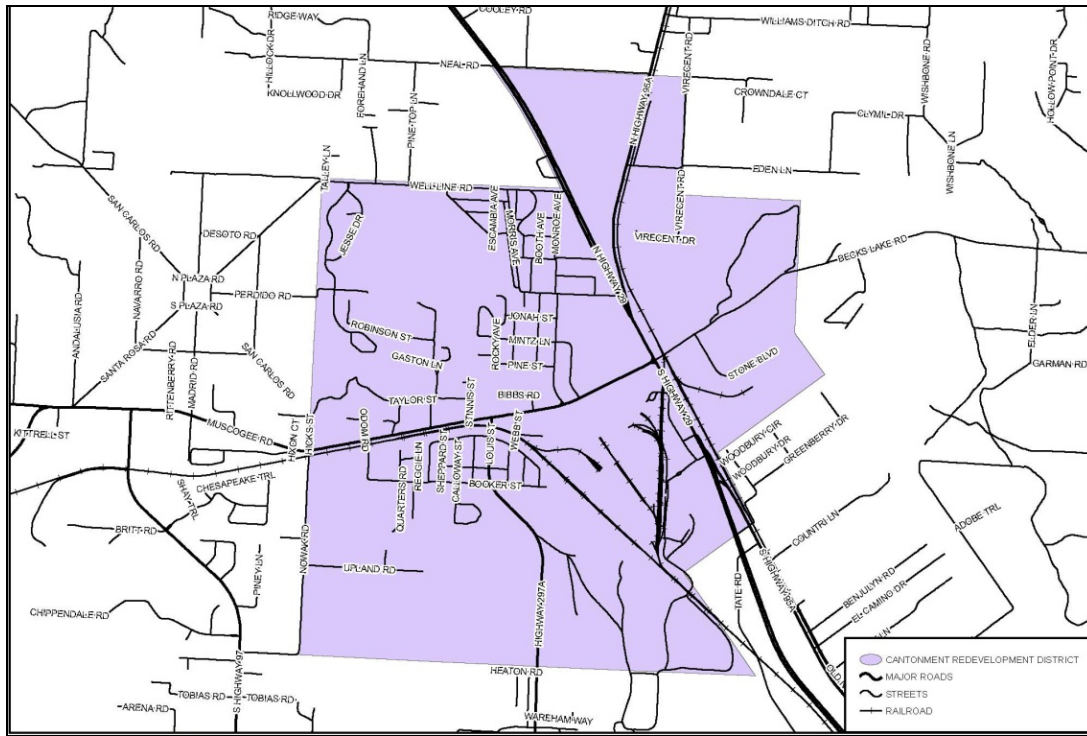
Barrancas Redevelopment District



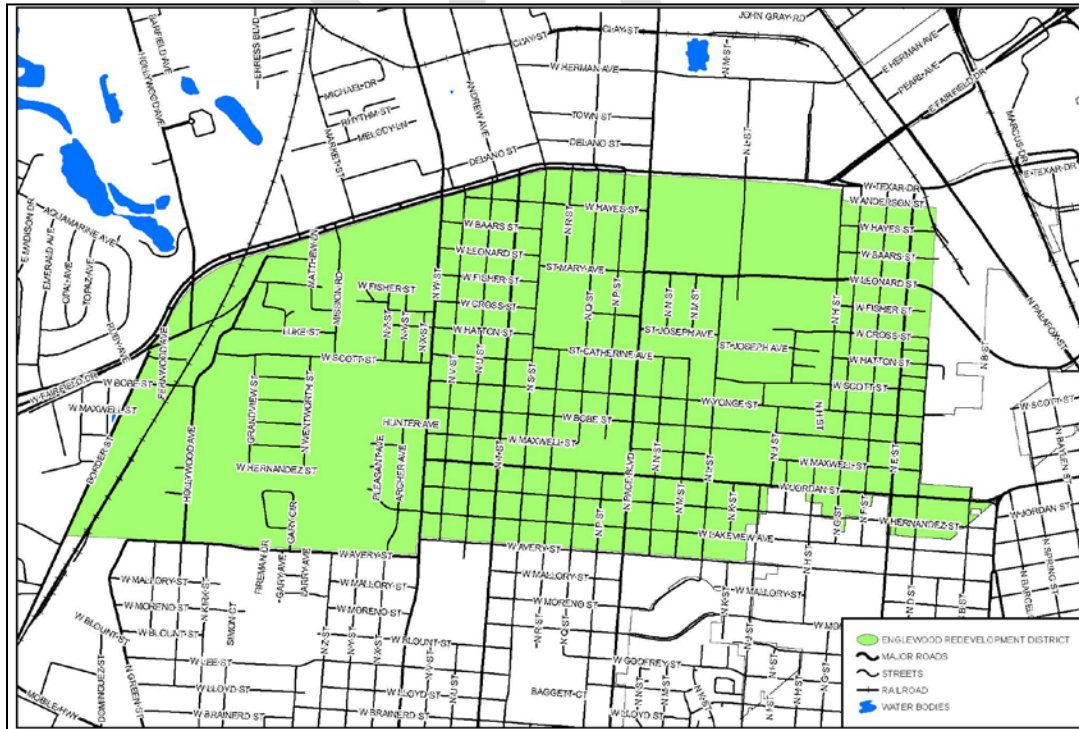
Brownsville Redevelopment District



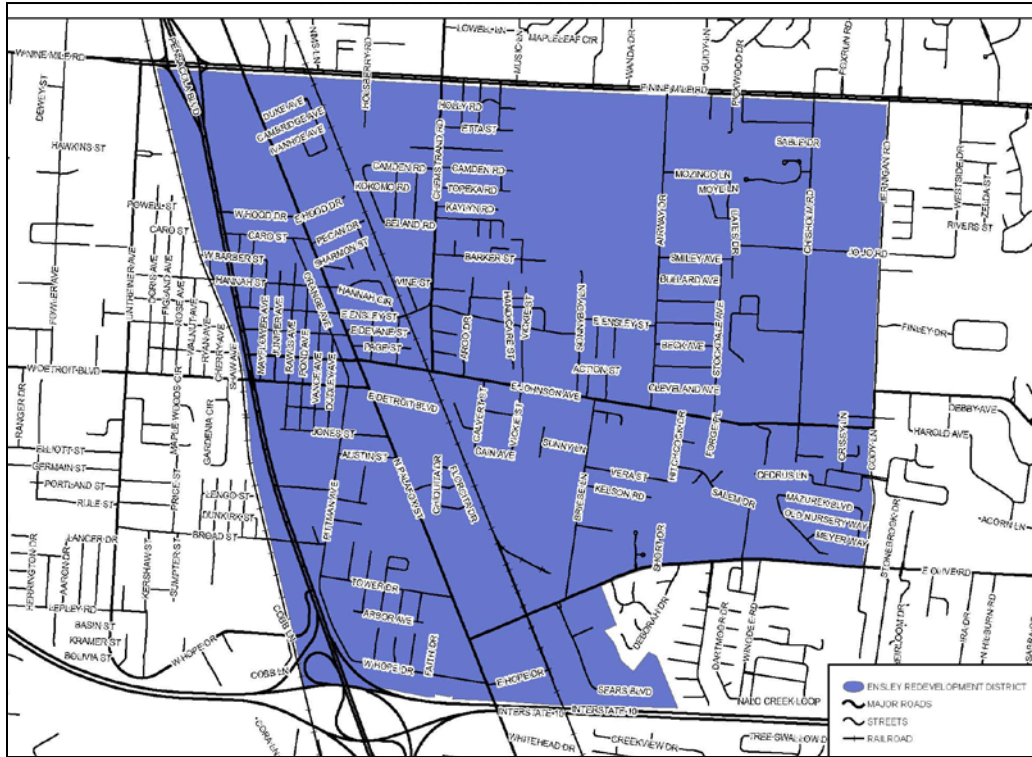
Cantonment Redevelopment District



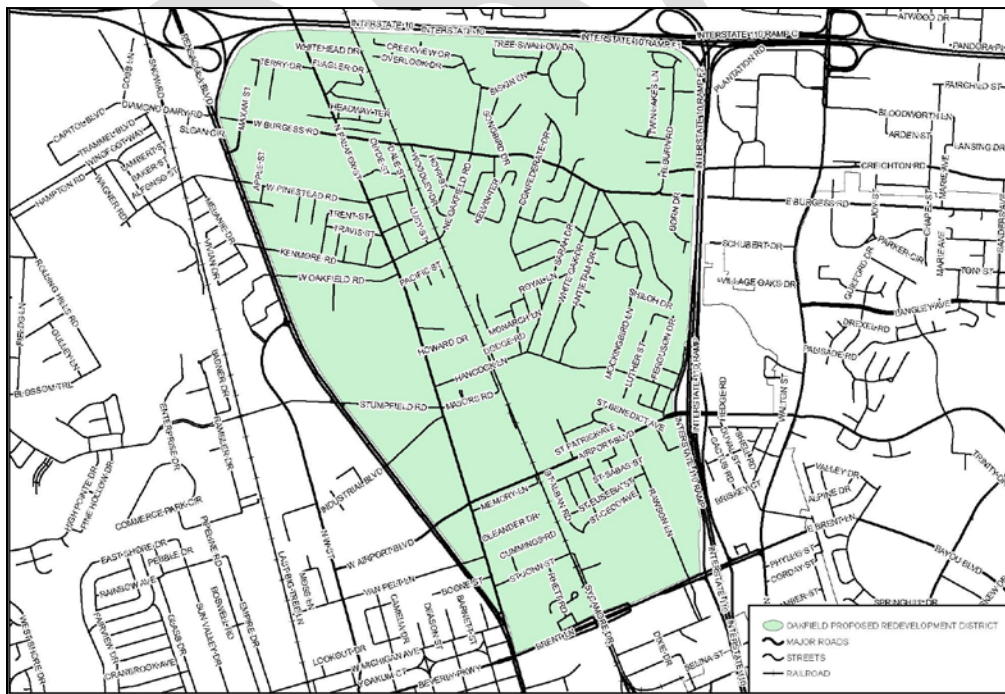
Englewood Redevelopment District



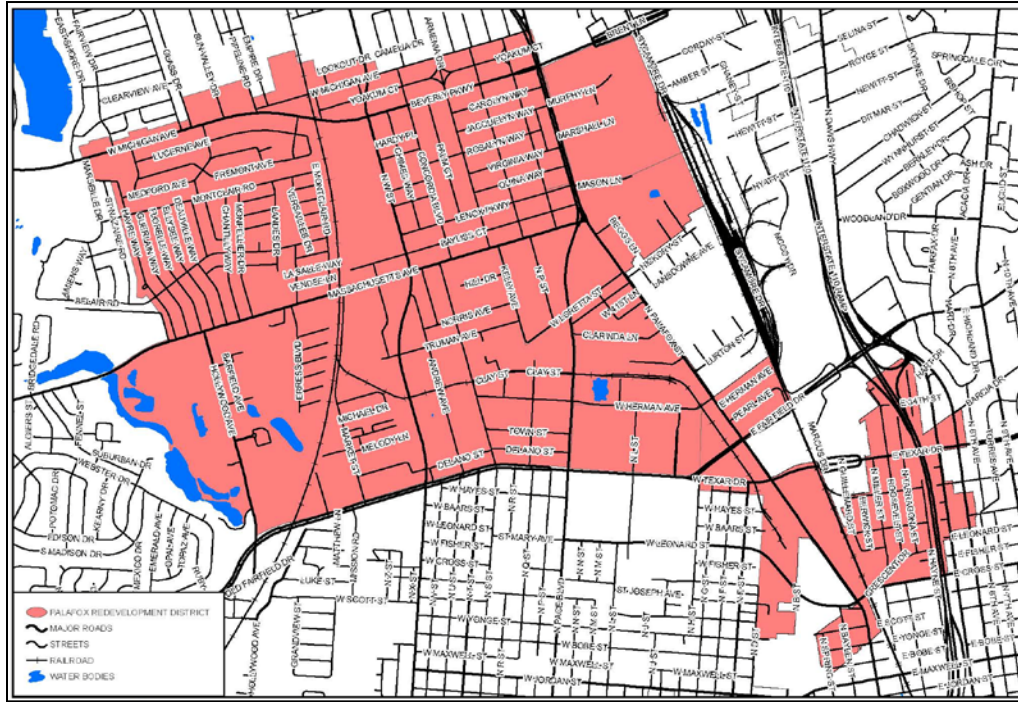
Ensley Redevelopment District



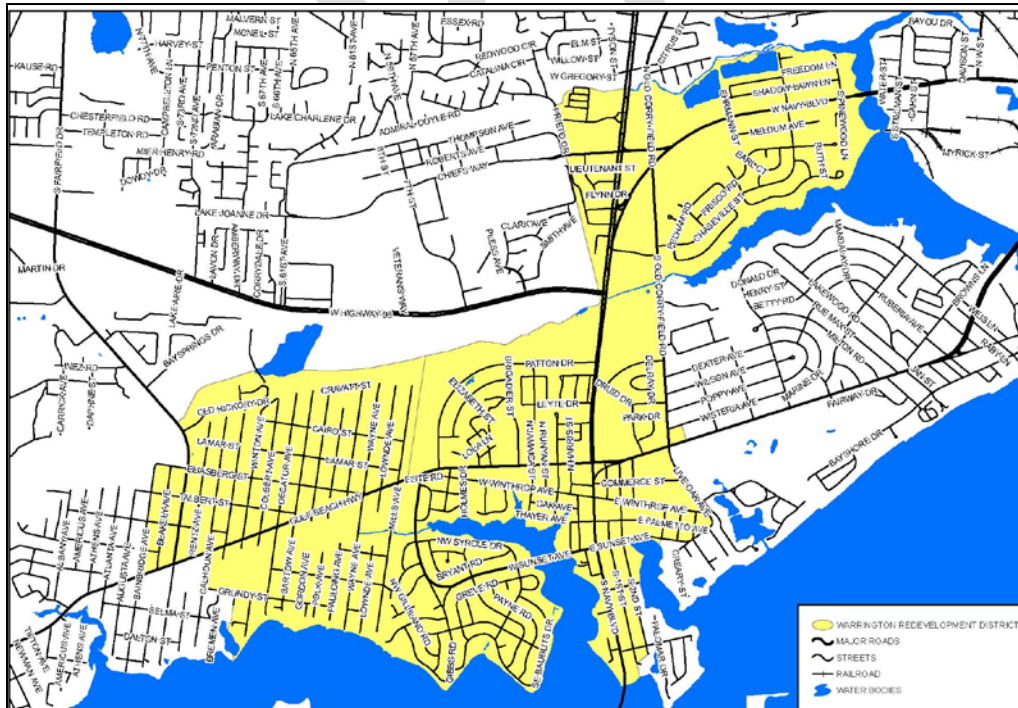
Oakfield Redevelopment District



Palafox Redevelopment District



Warrington Redevelopment District





Escambia County
Enterprise Zone Development Agency
Enterprise Zone #1703 Annual Report

Fiscal Year 2015: July 1, 2014 – June 30, 2015

**Accomplishments and Operations of Escambia County's
Enterprise Zone and Community Redevelopment Area**

PREPARED BY:

Escambia County Community Redevelopment Agency
Neighborhood and Human Services Department
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Executive Summary

In accordance with Florida Statutes 290.014, the Escambia County Enterprise Zone Development Agency (EZDA #1703) Annual Report for the 2015 fiscal year is hereby submitted to the Florida Department of Economic Opportunity (DEO).

This report summarizes activities which occurred within Escambia County’s Enterprise Zone (EZ #1703) during the period of July 1, 2015 through June 30, 2015 (FY2015). The purpose of this report is to examine and provide the impact of the Florida Enterprise Zone Program and to monitor the use of state and local incentives, government services, and economic development within Enterprise Zone #1703.

Enterprise Zone Development Agency

Escambia County’s Enterprise Zone Development Agency (EZDA) hosts a twelve (12) member Enterprise Zone Development Agency Board of Commissioners which meets quarterly to discuss activities and accomplishments within Enterprise Zone #1703.

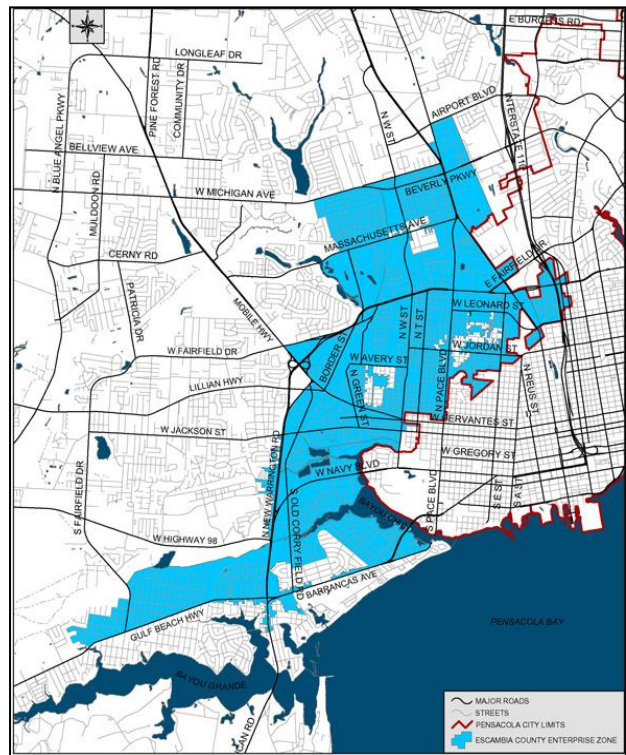
Escambia County’s Enterprise Zone Development Agency exists within the Escambia County Community Redevelopment Agency (CRA) due to the complementary nature of the Florida Enterprise Zone Program’s purpose and objectives to the Agency’s mission. The Escambia County Enterprise Zone has been designated to exist within close geographical proximity of Escambia County’s Community Redevelopment Area, with a majority of the Enterprise Zone overlapping the redevelopment district boundaries.

The geographical extent of the Enterprise Zone in relation to Escambia County’s Community Redevelopment Area maximizes leveraging of public resources within these areas.

EZDA Mission:

To revitalize the Enterprise Zone by building upon current Community Redevelopment efforts which will induce business investment, increase livable-wage jobs, promote sustainable economic development and ensure a better quality of life for the residents.

Figure 1: Escambia County Enterprise Zone #1703



The image above represents the geographic extent of Escambia County’s Enterprise Zone (EZ#1703). An enlarged image of the Enterprise Zone #1703 Map can be located on page 26 of this report.

Annual Summary FY2015

Annual Summary: EZDA #1703

The following table presents the accomplishments and operations of EZDA #1703¹:

Table 1: Summary of Enterprise Zone (EZ #1703) Accomplishments and Operations (FY2015)

EZ PROGRAM ACTIVITY	Number			
EZDA Meetings	4			
Enterprise Zone Workshops	1			
Met in Person	30			
Calls/Emails	60			
Mail	40			
LOCAL INCENTIVES				
LOCAL INCENTIVES	Funding Source(s)	# Certified/Awarded	\$ Certified/Awarded	Private Investment ²
Enterprise Zone Incentives	State-Funded	6	\$27,154	\$334,661
Community Redevelopment Agency Incentives	TIF ³ /CDBG	49	\$113,509	\$170,700
Neighborhood Enterprise Division Incentives	SHIP	4	\$26,490	\$130,000
TOTAL	-	59	\$164,153	\$635,361
LOCAL GOVERNMENT SERVICES				
LOCAL GOVERNMENT SERVICES	Funding Source(s)	# Conducted	\$ Expended	
Maintenance	TIF	54	\$411,642	
Demolitions	TIF/Escambia Code/CDBG	25	\$173,770	
Site Abatements	TIF/Escambia Code/CDBG	49	\$20,940	
Capital Projects	TIF/LOST III ⁴ /FHWA ⁵ /FEMA ⁶ /Escambia Traffic/SRTS ⁷	25	\$2,212,789	
Brownfield Redevelopment	TIF/LOSTIII	7	\$80,487	
TOTAL	-	160	\$2,899,628	
ECONOMIC DEVELOPMENT				
ECONOMIC DEVELOPMENT	Number			
New Business Occupational Licenses ⁸	289			

¹ For figures regarding CRA districts, refer to the Appendix.

² Value reflects total private expenditures leveraged through incentive program, and is not adjusted to include reimbursement amounts, where applicable, and/or changes in property values resulting from improvements provided by incentive program.

³ Tax Incremental Financing

⁴ Escambia County Local Option Sales Tax

⁵ Florida Highway Administration

⁶ Federal Emergency Management Administration

⁷ Safe Routes to School (SRTS)

⁸ Figures based on data provided for New Occupational Licenses provided by the Escambia County Tax Collectors Office for the period of July 1, 2014 – June 30, 2015. Duplicate license types have been removed. Values based on site address.

EZDA #1703 Goals & Objectives

EZDA #1703 Measurable Goals & Objectives

Goal ⁹	Baseline Data (FY2014)	Projected Goal	Reporting Period Result (FY2015)	Goal Met? Exceeded?
Business Development	Technical Assistance: 5	Exceed baseline figures by 10%	Technical Assistance: 17	50% Goal Met (Technical Assistance)
	EZ Certified Applications: 6		EZ Certified Applications: 6	
Environmental Health	3 Brownfield Projects	Exceed baseline figures by 10%	6 Brownfield Projects	Goal Met
Workforce Development	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Neighborhood and Housing Development	17 Residential Rehab Grants	Exceed baseline figures by 10%	17 Residential Rehab Grants	Goal Not Met
Physical Appearance	7 Demolitions	Exceed baseline figures by 10%	25 Demolitions	Goal Met
	\$317,227 in Streetscapes, Street Light and Bulk Trash Pick-Up Projects		\$411,642 in Streetscapes, Street Light and Bulk Trash Pick-Up Projects	
Public Infrastructure	13 Public Infrastructure Projects ¹⁰	Exceed baseline figures by 10%	14 Public Infrastructure Projects	Goal Met
Public Safety	\$27,734 Public Safety Projects ¹¹	Exceed baseline figures by 10%	\$414,133	Goal Met-Exceeded

⁹ Goal areas defined within the Escambia County Enterprise Zone Development Agency (EZDA) Strategic Plan (2003)

¹⁰ Public infrastructure projects include sidewalk, drainage, sewer, and transportation projects.

¹¹ Public safety projects include fire safety, and pedestrian access projects.

Enterprise Zone Incentives

The Florida Enterprise Zone Program in Escambia County



The Florida Enterprise Zone Program provides a variety of tax incentives targeted at promoting economic revitalization in local areas which exhibit pervasive poverty, unemployment and general distress. The state incentive program in Escambia County is managed by the Florida Department of Economic Opportunity (DEO) and administered by Escambia County's Enterprise Zone Development Agency. All incentives are reviewed and approved by the Florida Department of Revenue.

The following Florida Enterprise Zone Program Incentives are available to Enterprise Zone property owners located within Escambia County's Enterprise Zone #1703:

Jobs Tax Credits (Corporate Income Tax or Sales and Use Tax): Provides a monthly tax credit of up to 30% of eligible employee wages against sales and use tax or corporate income tax to businesses located within the Enterprise Zone. Eligible employees must work a minimum of 36 hours per week, and reside within the Enterprise Zone, or participate in the Welfare Transition Program.

Building Materials Sales Tax Refund: Provides a sales tax refund of up to \$10,000 to businesses, or \$5,000 to residents on state sales tax paid towards the purchase of building materials used to rehabilitate real property located within the Enterprise Zone. Minimum purchase of \$8,600 required.

Business Equipment Sales Tax Refund: Provides sales tax refund of up to \$10,000 to businesses on state sales tax paid towards the purchase of business equipment or machinery for property located within the Enterprise Zone. Minimum purchase of \$5,000 per unit required.

Property Tax Credit (Corporate Income Tax): Provides a corporate income tax credit of up to \$50,000 annual credit for up to five (5) years to corporations locating, expanding or rebuilding business operations following an emergency within an Enterprise Zone, and creating five (5) or more new jobs.

Support for the Florida Enterprise Zone Program in Escambia County is provided by Escambia County Enterprise Zone Development Agency #1703, the Florida Department of Economic Opportunity, the Florida Department of Revenue, and Enterprise Florida.



Enterprise Zone #1703 Accomplishments and Operations

During the 2015 fiscal year, EZDA #1703 certified six (6) Enterprise Zone incentives totaling \$27,154 and generating \$334,661 in private expenditures. An adjusted return on investment (ROI), the amount gained through private investment, and increases in property taxes after public investments, is estimated to have totaled approximately \$853,321 during the 2015 fiscal

Table 2: ROI Leveraged through EZ Program (FY2015)

Incentive	Adjusted ROI
Building Materials Sales Tax Refund	\$815,615
Jobs Tax Credit-Corporate Income Tax	\$37,706
Total	\$853,321

FY2015 Enterprise Zone Tax Incentive Applicants

Building Materials



Jobs Tax Credit (Corporate Income Tax)



Table 3: EZ#1703 Accomplishments during FY2015

Enterprise Zone Incentive	Number	Amount Certified	Private Investment ¹²
Jobs Tax Credit (Sales & Use)	0	\$0	\$0
Jobs Tax Credit (Corporate Income)	3	\$12,782	\$44,353
Building Materials Tax Refund	3	\$14,372	\$290,308
Business Equipment Tax Refund	0	\$0	\$0
Community Contribution Tax Credit	0	\$0	\$0
Totals	6	\$27,154	\$334,661

Three (3) full time, permanent positions paying an average salary of \$20,724 were reported to have been created within the Enterprise Zone based on certified Enterprise Zone Jobs Tax Credit applications.¹³

¹² Value reflects purchase price and/or reported wages, as appropriate.

¹³ Individual wages reported can be found within the Appendix B on page 31 of this report.

Local Resources Accessed within EZ

Community Redevelopment Agency Programs

Community Redevelopment Agency (CRA) programs are funded through Tax Increment Financing (TIF) and CDBG and provide assistance to local property owners located within Escambia County's redevelopment districts and Enterprise Zone. These programs support the CRA's mission to revitalize, induce business and residential investment and promote sustainable economic development within these designated areas.

Commercial Façade, Landscape, and Infrastructure Matching Grant: Provides up to a \$10,000 matching grant to eligible property owners for façade, landscape and/or infrastructure improvements to commercial property located within Escambia County's Community Redevelopment Area.

Commercial Signage Matching Grant: Provides up to a \$2,000 matching grant to eligible business and/or property owners for signage improvements to commercial property located within Escambia County's Community Redevelopment Area.



Residential Rehabilitation Grant: Provides up to a \$6,000 matching grant to eligible property owners for improvements to residential property located within Escambia County's Community Redevelopment Area.

Residential Tree Trimming-Removal Program: Provides tree trimming and/or removal services for hazardous trees for residential property located within Escambia County's Community Redevelopment Area. Service provided based on income eligibility.

Residential Paint Program: Provides up to \$2,000 in exterior painting improvements to existing residential structures located within Escambia County's Community Redevelopment Area. Grants provided based on household income.

Community Redevelopment Agency Programs (CRA) Leveraged

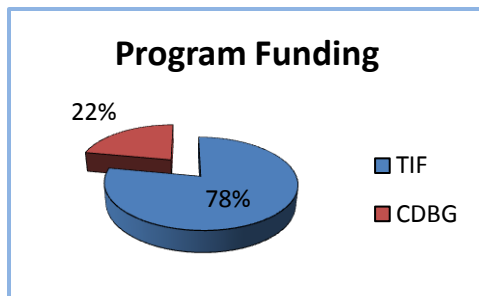
Table 4: FY2015 CRA Program Expenditures Leveraged within Enterprise Zone #1703

Enterprise Zone #1703			
	All CRA Districts	Enterprise Zone	% Total Grants
Commercial Façade, Infrastructure, and Landscape Grant	\$37,950	\$33,975	90%
Commercial Sign Grant	\$4,409	\$4,409	100%
Residential Rehabilitation Grant	\$125,790	\$46,966	37%
Residential Tree Trimming-Removal Program	\$21,536	\$18,609	86%
Residential Paint Program	\$21,000	\$9,550	45%
TOTALS	\$212,885	\$113,509	53%

Approximately 91% of all CRA commercial grants issued were awarded to property owners and/or businesses located within Enterprise Zone #1703.

During the 2015 fiscal year, Enterprise Zone #1703 leveraged **49 CRA program awards totaling \$133,506, and generating \$170,700 in private investments.** An estimated adjusted return on investment (ROI)¹⁴ leveraged through Community Redevelopment Programs within Enterprise Zone #1703 is reported to have totaled approximately \$454,964 during the 2015 fiscal year. The adjusted ROI analysis was based on market value¹⁵ data provided by the Escambia County Property Appraisers Office for the 2013-2015 tax years to measure the post improvement benefit of Community Redevelopment Agency programs on markets within Escambia County’s designated redevelopment areas and Enterprise Zone. Taxable values¹⁶ were not assessed as they were unavailable at the time of analysis.

Program	Adjusted ROI
Commercial Façade	\$40,281
Commercial Sign	234,238
Residential Rehab	69,730
Residential Paint	49,544
Hazardous Tree	61,171
Total	\$454,964



CRA program expenditures spent within Enterprise Zone #1703 were substantially funded through Tax Incremental Financing (TIF), however, a small percentage (22%) of expenditures were funded through CDBG funding in collaboration with Escambia County’s Neighborhood Enterprise Division.

¹⁴ Adjusted ROI= (Property Value Increase + Private Investment) - Public Expenditures

¹⁵ “Market Value”, as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County before any exemptions, and/or property value caps. Values are estimates only, and are not guaranteed accurate.

¹⁶ “Taxable Value” is the property value after exemptions and/or property value caps.



Neighborhood Enterprise Division Programs

Neighborhood Enterprise Division (NED) provides housing incentive programs funded through the Florida State Housing Initiatives Partnership (SHIP), Community Development Block Grant (CDBG) and U.S. Housing and Urban Development (HUD) HOME Investment Partnerships Program (HOME) to assist local communities within unincorporated Escambia County, including Escambia County's redevelopment districts and Enterprise Zone.

SHIP/ HUD HOME First Time Homebuyer Program: Provides up to \$7,500 in down payment, and/or closing cost assistance for income eligible individuals to purchase homes within Escambia County.

SHIP Minor Repair Program: Provides up to \$15,000 to income eligible homeowners located within unincorporated portions of Escambia County for minor home repairs.

CDBG Moderate Rehab Program: Provides up to \$25,000 to income eligible homeowners located within unincorporated portions of Escambia County for moderate home repairs. Additional funding may be available on a case by case basis for the remediation of lead-based paint removal.

HUD HOME Substantial Rehabilitation/Replacement Program: Provides loans to income eligible homeowners located within unincorporated portions of Escambia County for substantial home rehabilitation or replacement.

CDBG Sewer Connection Assistance Program: Provides sewer connection to income eligible homeowners within unincorporated portions of Escambia County.

CDBG Demolition/Clearance Assistance Program: Provides demolitions/clearing assistance to income eligible homeowners within unincorporated portions of Escambia County and the Town of Century. Must be referred by Code Enforcement.

Table 5: FY2015 NED Program Expenditures within Escambia County Redevelopment Areas

Neighborhood Enterprise Program	# Projects	Amt Awarded	Private Investment
First Time Homebuyer Program (SHIP/HUD HOME)	2	\$15,000	\$130,000 ¹⁷
Minor Repair Program (SHIP)	2	\$11,490	\$0
Moderate Rehab Program (CDBG)	0	\$0	\$0
Substantial Rehab/Replacement Program (HUD HOME)	0	\$0	\$0
Sewer Connection Assistance (CDBG)	0	\$0	\$0
TOTALS	4	\$26,490	\$130,000

Neighborhood Enterprise provided four (5) awards to redevelopment area residents totaling \$26,490 through their First Time Homebuyer, and Minor Repair Programs during the 2015 fiscal year. These programs generated approximately \$130,000 in private investment, and provide local residents necessary home improvement, and ownership opportunities. Adjusted ROI is estimated to have totaled approximately \$63,149 through these programs.

¹⁷ Home purchase expenditures

State and Local Incentives Combined

State and local awards provided through the Florida Enterprise Zone, Community Redevelopment Agency, and Neighborhood Enterprise Division programs are estimated to have incentivized a total of **59 projects** within Enterprise Zone #1703 during the 2015 fiscal year. **These projects are estimated to have generated an adjusted ROI¹⁸ of approximately \$1,519,932, including a total private investment of approximately \$635,361.**

Within the Community Redevelopment Agency's eight (8) redevelopment districts, a total of 97 projects are estimated to have been leveraged through these programs, generating an estimated adjusted ROI of approximately \$1,835,086, including \$800,959 in private investment.

Table 6: Adjusted ROI Leveraged within EZ #1703 through Local Programs (FY2015)

Program	Public Expenditures	Private Expenditures*	Property Tax Appreciation	Adjusted ROI ¹⁹
EZ	\$27,154	\$334,661	\$545,814	\$853,321
CRA	\$113,509	\$170,700	\$483,123	\$540,314
NED	\$26,490	\$130,000	\$22,787	126,297
Total	\$164,153	\$635,361	\$1,051,724	\$1,519,932

The return on investment (ROI)²⁰ of state and local incentives spent within Escambia County's Enterprise Zone totaled approximately \$10.28 for every \$1 of public funding spent.

¹⁸ Analysis based on market value data provided by the Escambia County property appraisers office for pre- and post- improvement years (2013-2015), and incentive application data provided by the Escambia County Enterprise Zone Development Agency, Community Redevelopment Agency and Neighborhood Enterprise Division.

¹⁹ Adjusted ROI= (Property Tax Increases + Private Investment) - Public Expenditures

²⁰ Return on Investment = Property Tax Increases + Private Investment

Community Redevelopment Agency Maintenance

The Community Redevelopment Agency provided streetscape maintenance services, street lighting, and bulk trash removal within Escambia County's redevelopment area and Enterprise Zone throughout the 2015 fiscal year.

Streetscape Projects

The CRA conducted **26 streetscape projects totaling \$59,076**, including labor and utility costs, within Escambia County's Barrancas, Brownsville, Englewood, Palafox and Warrington Redevelopment Districts.

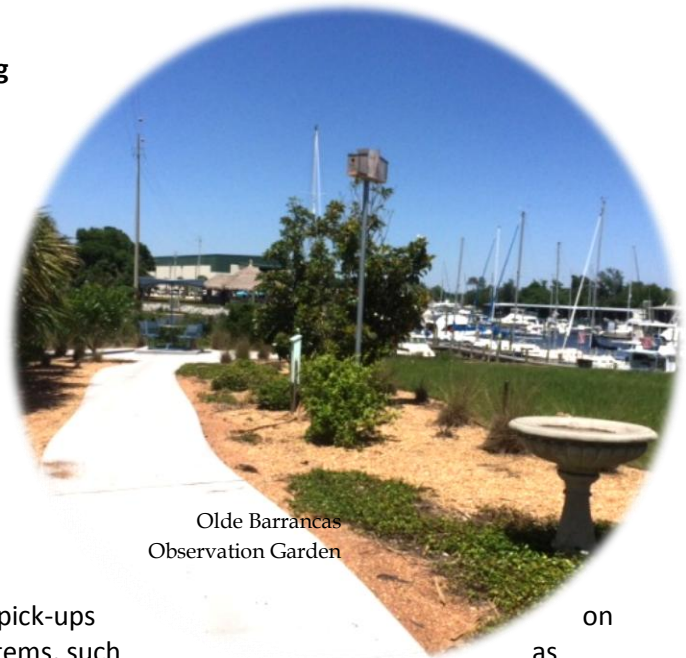
Street Lighting Projects

The CRA provided electrical service for **20 street light projects totaling \$373,642** within Escambia County's Barrancas, Brownsville, Englewood, Palafox, and Warrington Redevelopment Districts.

Bulk Trash Pick-Up (Clean Sweeps)

In coordination with Escambia County's Code Enforcement Division, the CRA conducts bulk trash pick-ups on an as-needed basis for the removal of large, bulky items, such as mattresses and tires, which are not easily disposed. This service is available to community redevelopment district residents free of charge. **During the 2015 fiscal year, the CRA conducted nine (9) pick-ups within the Brownsville, Cantonment, Palafox and Warrington Redevelopment Districts totaling approximately \$12,626 in Tax Incremental Financing (TIF) expenditures.**

The CRA expended approximately \$411,642 in Tax Incremental Financing (TIF) towards maintenance services within Escambia County's redevelopment districts and Enterprise Zone. A total of 54 projects were conducted which provided necessary streetscape, and safety enhancements within these areas.



Olde Barrancas
Observation Garden

on

as

available to

Dilapidated Structure Demolitions

The Community Redevelopment Agency, in collaboration with the Code Enforcement Division, conducts demolitions of dilapidated structures within the Escambia County’s redevelopment districts and Enterprise Zone. **During the 2015 fiscal year, the CRA and Code Enforcement conducted 25 demolition projects within Enterprise Zone #1703 totaling approximately \$173,770 in expenditures²¹.**



Demolition of dilapidated structures and site abatements within blighted neighborhoods promote public safety by improving nuisance conditions within these communities and allows for redevelopment of underutilized property.

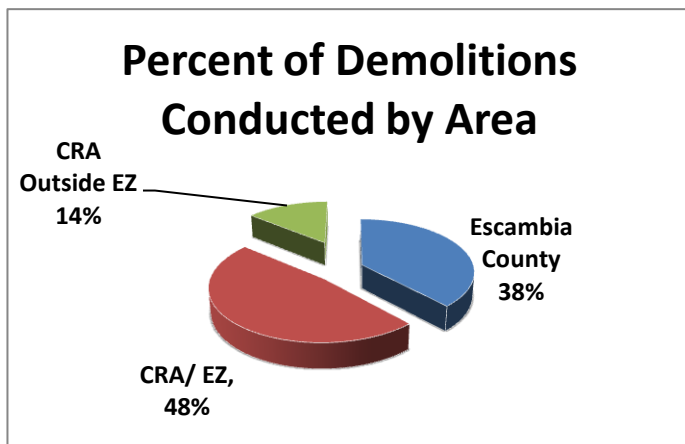


Figure 2: Percentage of Demolitions Conducted by Area

Table 7: Number of Demolitions Conducted (FY2015)

Escambia County	All CRA Districts	Enterprise Zone #1703
52	31	25

Approximately, 48% of demolitions conducted within Escambia County were located within Enterprise Zone #1703 during FY2015.

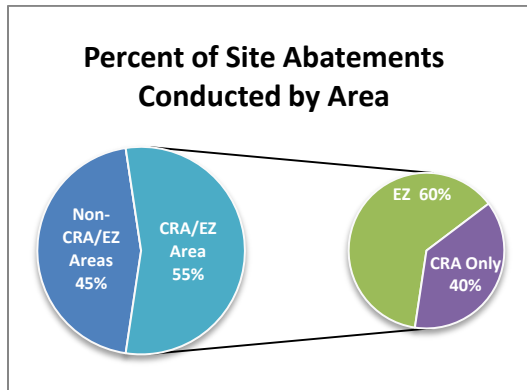
²¹ CRA Districts received approximately 31 demolitions totaling \$210,530.

Lot Clean-Ups (Site Abatements)

In coordination with Escambia County’s Code Enforcement Division, the CRA conducts lot clean-ups of overgrown sites within the Escambia County’s redevelopment districts and Enterprise Zone. **During the 2015 fiscal year, the CRA and Code Enforcement conducted 49 lot clean-ups totaling \$20,940 in expenditures within Escambia County’s Enterprise Zone.**²²

Table 8: Number of Site Abatements (FY2015)

Escambia County	All CRA Districts	Enterprise Zone #1703
190	82	49



Approximately, 60% of lot clean-ups conducted within Escambia County’s redevelopment districts were located within Enterprise Zone #1703 during FY2015.

Figure 3: Percentage of Site Abatements within Redevelopment Areas (FY2015)



²² All CRA Districts combined received approximately 82 site abatements totaling \$33,869 in expenditures.

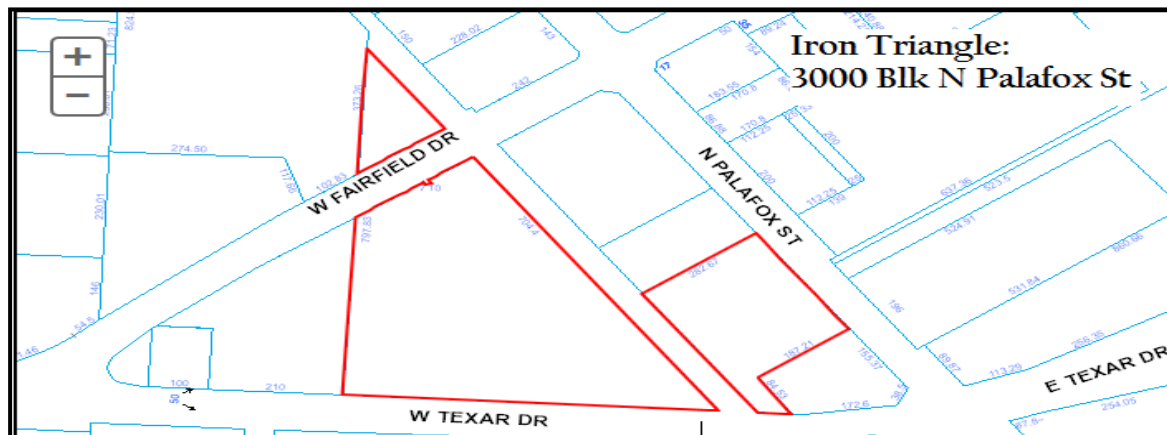
Brownfield Redevelopment

United States Environmental Protection Agency (EPA) defines a “Brownfield site” as “real property in which the expansion, redevelopment or reuse of may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.”

The Brownfield Redevelopment Program offered through the CRA provides acquisition and remediation services for property located within Escambia County’s designated Brownfield areas. This program provides incentives for environmental site assessments (Phase 1 and 2), remediation and monitoring of contaminated Brownfield sites. Coupled with available local and state incentives, including the CRA’s grant programs, and Enterprise Zone tax incentives, Brownfield properties have a high redevelopment potential once remediated, and in many cases have the potential to provide a substantial return on investment for both the public and private sectors.

Property Acquisition Projects

The CRA acquires underutilized property located in designated redevelopment districts for redevelopment purposes. In most cases, these properties are considered Brownfield sites, according to the EPA’s definition above. Properties are targeted which present nuisance conditions and would benefit from environmental remediation and/or redevelopment.



The CRA initiated five (5) property acquisition projects totaling \$25,602 within the Brownsville Redevelopment District during FY2015. These projects included acquisition activities associated within 1313 North Pace Boulevard, and 1316 North “P” Street, 2200 North Pace Boulevard, 305 Block of Godwin Street, 420 Legair Circle, Frontera Circle (3804, 3806 and 3830), and the Iron Triangle, and were financed through TIF and LOST III funding.

Brownfield Remediation Projects

The CRA conducts Phase I and II Environmental Site Assessments (ESAs) and remediation activities to remedy environmental contamination within designated Brownfield areas within the Community Redevelopment Area.

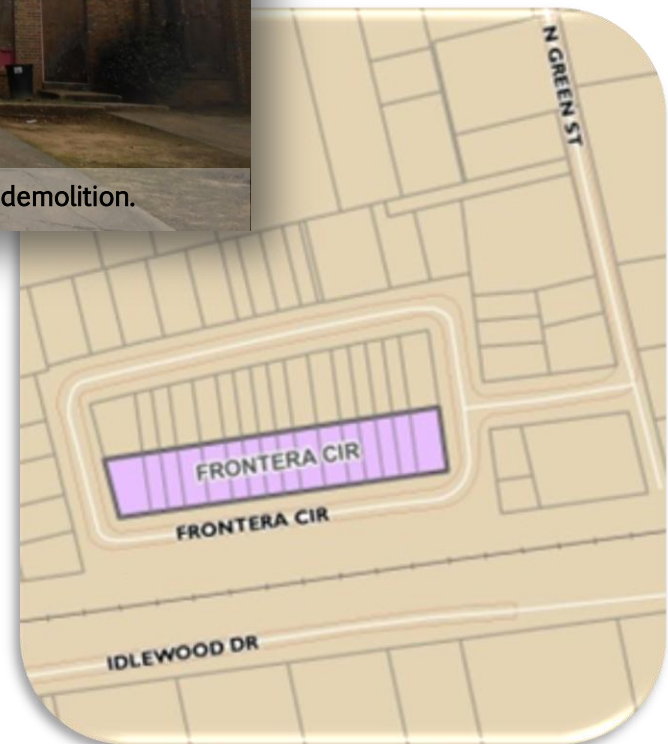
During the 2015 fiscal year, **the CRA initiated two (2) remediation projects**, removing asbestos contamination and demolishing eight (8) acquired units on Frontera Circle. Additionally, an ongoing groundwater monitoring project was completed, and institutional controls and restrictive covenants placed on 3300 Mobile Highway, the site of the CRA's annual Celebrating Brownsville Festival.

Total expenditures toward Brownfield remediation projects during the 2015 fiscal year totaled \$55,536 and were funded through LOST III.



Frontera Circle (Units 3804-3806), pre-demolition.

The CRA conducted asbestos removal during the demolition process for eight (8) units located on Frontera Circle which had been acquired by Escambia County during the 2015 fiscal year. Once all demolition has been completed, the property will be available for redevelopment.



Capital Improvement Projects

Capital Improvement Project Expenditures

Approximately, \$2,212,789 in public sector funding was committed towards 25 capital improvement projects within the Enterprise Zone during the 2015 fiscal year.

Eight (8) capital projects totaling \$90,770 were funded through Tax Incremental Financing (TIF), the Community Redevelopment Agency’s, property tax-based funding mechanism which supports a majority of the Agency’s programming and services within Escambia County’s designated redevelopment districts, and Enterprise Zone. TIF funding provided for approximately 5% of total funds committed towards capital improvement projects within the Enterprise Zone during FY2015.

The remainder of capital improvement project funding was provided by a variety of federal, state and local funding sources including Local Option Sales Tax (LOST III), Federal Emergency Management Administration, Escambia County Traffic Division, Safe Routes to School (SRTS) and the Florida Highway Administration (FHWA). Non-TIF sources provided funding towards a majority (95%) of capital improvements within Enterprise Zone #1703 during FY2015, totaling \$2,122,019 in support of nineteen (19) capital improvement projects.

Approximately half of all capital improvement project expenditures were leveraged through Escambia County’s Local Option Sales Tax (LOST) within Enterprise Zone #1703 during the 2015 fiscal year.

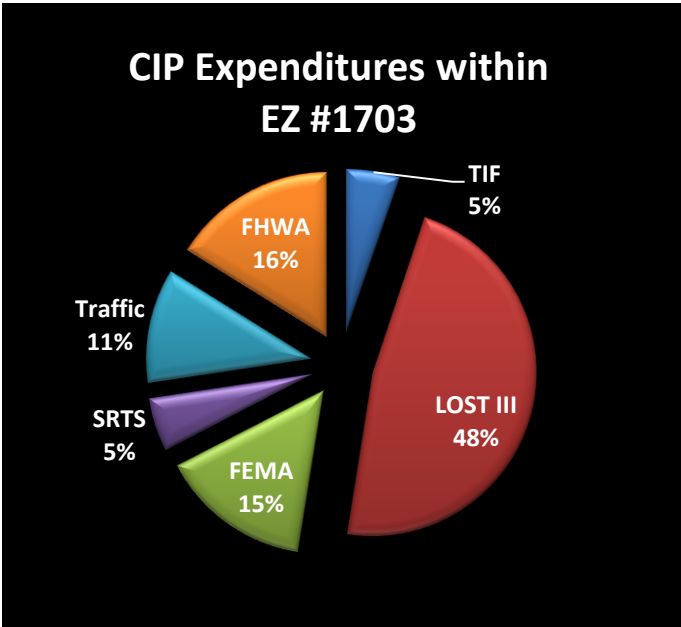


Figure 4: Percentage of CIP Expenditures within EZ#1703 (FY2015)

Table 9: Expenditures Committed to Capital Improvements within EZ #1703 (FY2015)

Funding Source	Total Expenditures
TIF	\$114,321
LOST III	\$1,056,517
FEMA	\$331,940
SRTS	\$117,259
Traffic Division	\$250,129
FHWA	\$360,024

Capital Improvement Projects Funded Through Tax Incremental Financing

The Community Redevelopment Agency continues to improve public infrastructure, and implement capital improvements to enhance the quality of life within Escambia County’s redevelopment area and Enterprise Zone. During the 2015 fiscal year, the CRA expended **\$90,770 in Tax Incremental Financing (TIF)** in support of six (6) capital improvement projects.



Warrington District Gateway Sign

The Community Redevelopment Agency funded the following capital improvements through Tax Incremental Financing (TIF) during FY2015:

- Olde Barrancas Observation Park Sidewalk & Sign Improvements
- Sunset Bridge Street Light Infrastructure
- Warrington Gateway Park Sign Improvement
- Warrington District Gateway Sign
- Massachusetts Avenue Sidewalks (Drainage provided through LOST)
- Mahogany Mill Boat Ramp and Park Sign Improvement



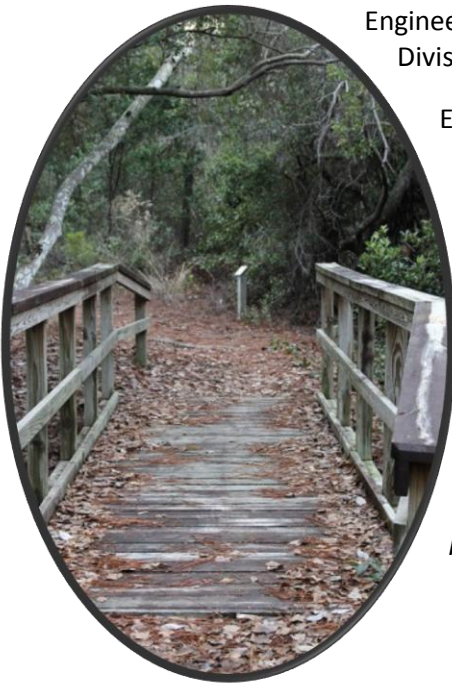
Olde Barrancas Observation Park

Capital Improvement Projects funded through Non-TIF Sources

Escambia County's Engineering and Traffic Divisions are responsible for the management of a majority of capital improvement projects within unincorporated Escambia County, however, projects may also be managed by the Community Redevelopment Agency, Water Quality and Land Management, Neighborhood Enterprise Divisions or other County Divisions.

During the 2015 fiscal year, **Escambia County's Engineering Division** conducted a variety of capital improvements within Escambia County's redevelopment areas, including Enterprise Zone #1703. These projects included sidewalk, drainage, transportation, pedestrian access, and sewer expansion projects in partnership with the Emerald Coast Utilities Authority (ECUA).

The **Community Redevelopment Agency** continued to implement the public involvement process for the Navy Boulevard Project, a major access and drainage implementation plan managed by the Escambia County Community Redevelopment Agency in coordination with Escambia County's Engineering Division.



Escambia County's **Land Management**

and Water Quality Division began construction during the 2015 fiscal year on a boardwalk extension and parking improvement project located at Decatur Avenue of the Southwest Greenway Nature Preserve and Trail System. The Southwest Greenway transects the Barrancas, and Warrington Districts at the eastern part of the trailhead which begins at Lexington Terrace Park and extends west, bordering the Warrington District.

No capital improvement projects were conducted by the Neighborhood Enterprise Division during the 2015 fiscal year.

Special Projects

The CRA occasionally conducts special projects which fulfill the redevelopment agency’s mission to promote redevelopment and public sector enhancements to communities located within Escambia County’s Redevelopment Area and Enterprise Zone.

In an effort to show a vibrant and thriving side of Escambia County’s Brownsville Redevelopment District, the CRA began hosting an annual arts competition called “Celebrating Brownsville” during 2012. To further the reach of this initiative, the CRA incorporated the competition into an annual community event called the Celebrating Brownsville Festival during 2014. The 2nd Annual Celebrating Brownsville festival was held on April 25, 2015, and is expected to be held on an annual basis in an effort to unite the Brownsville community through art, music, and entertainment.

Total expenditures for the 2nd Annual Celebrating Brownsville Festival totaled approximately \$16,000, and served an estimated 2,000 attendees on the day of the event.



Total Resources Accessed within EZ #1703

A total of \$3,081,832 in public sector funding was expended toward redevelopment incentives, maintenance, code enforcement, and capital improvements within Enterprise Zone #1703 during FY2015²³.



EZ #1703 leveraged 65% of funding spent within redevelopment areas during the 2015 fiscal year.



CRA Façade, Landscape, and Infrastructure Grant recipient (top-right). CRA Façade, Landscape, and Infrastructure Grant, Sign Grant, and Enterprise Zone Building Materials Incentives (left). CRA Residential Paint Program recipient (bottom).



²³ CRA Districts received a total of \$4,841,121 in public sector funding during the 2015 fiscal year.

EZDA #1703 Economic Development

EZDA #1703 New Businesses Locating within the Enterprise Zone

Approximately 13% of New Businesses Occupational Licenses Issued within Escambia County were issued to applicants located within Enterprise Zone #1703.

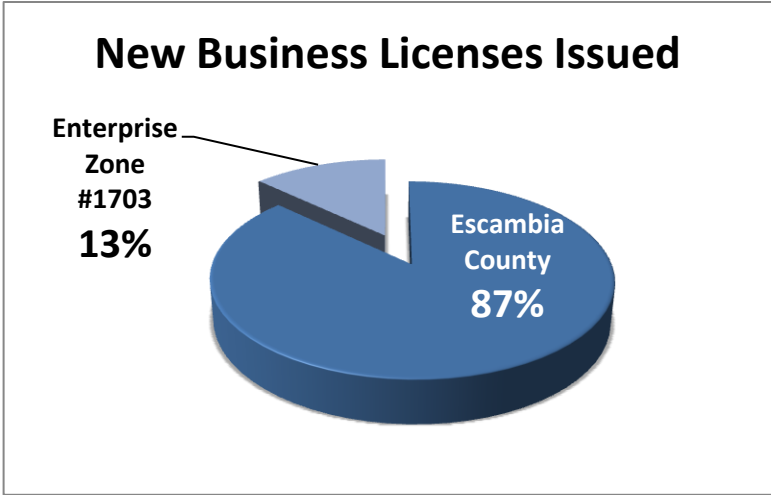


Table 10: No. of New Business Licenses Issued (FY2015)

Escambia County	2,151
All CRA Districts	456
Enterprise Zone	289

Figure 5: No. of New Business Licenses Issued (FY2015)

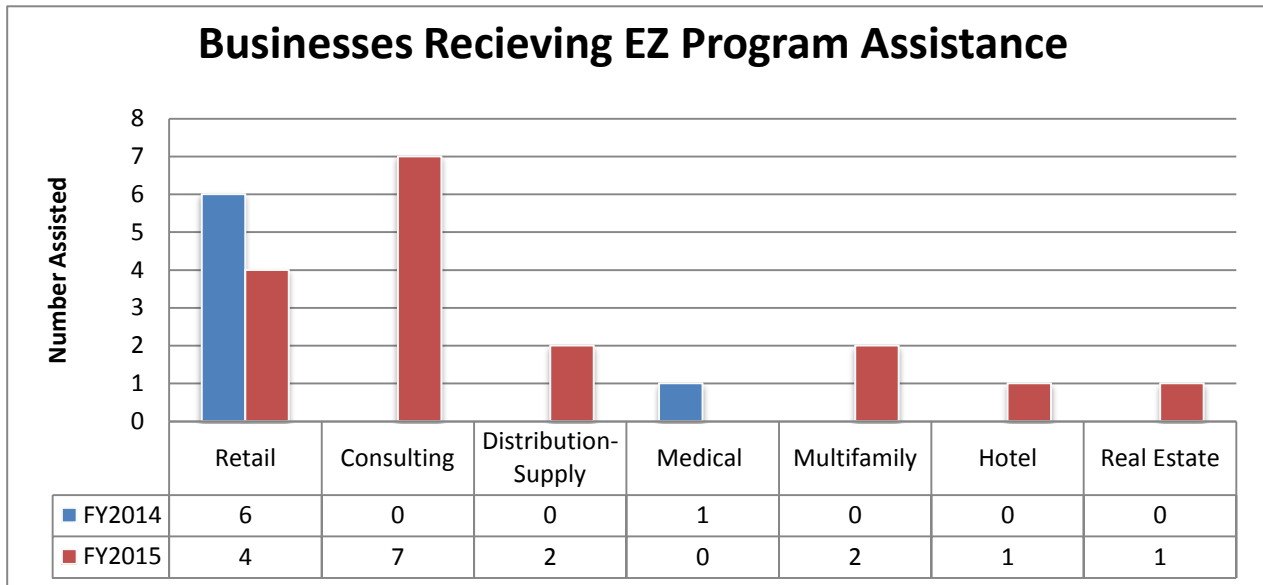


Figure 6: Business Types Receiving EZ Program Assistance (FY2015)

New Construction: 2013-2014

New Construction within Enterprise Zone #1703

New Structures Built 2013- 2014

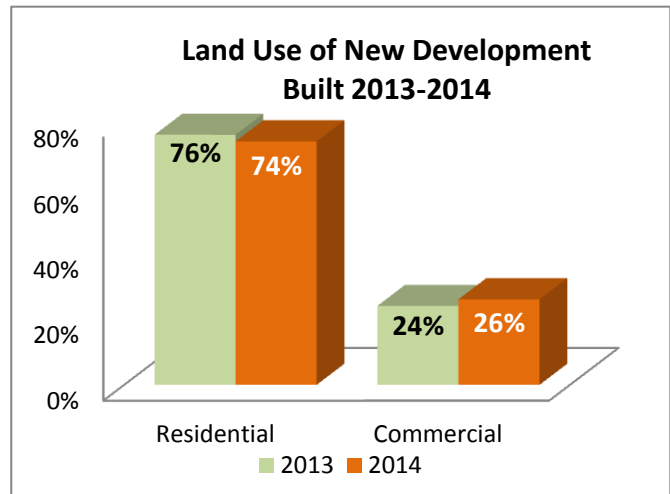
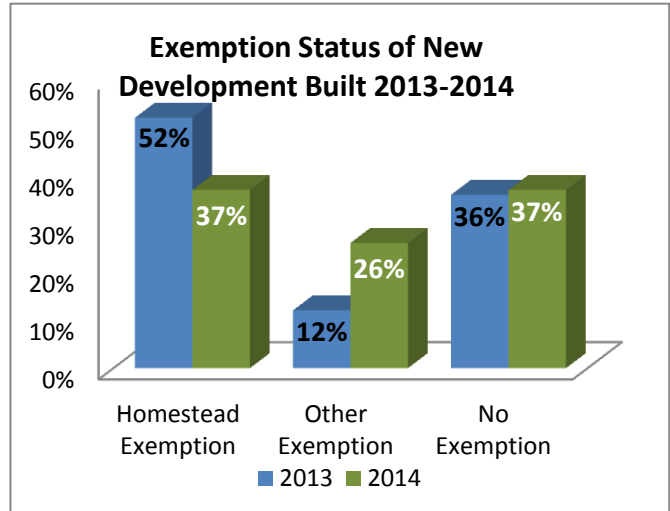
During the 2015 fiscal year, EZDA #1703 began tracking new construction statistics for new structures which had been built during the 2013 and 2014 calendar years based on data provided by the Escambia County Property Appraiser, and Tax Collectors Offices. **During the 2013 calendar year, a total of 25 new structures are reported to have been built, contributing an estimated \$11,847,197²⁴ to Escambia County’s property values, and providing a direct benefit to Escambia County’s tax base.²⁵**

Table 11: Num. Structures Built (2013-2014)

	2013	2014
County	769	759
EZ	25	21
CRA Districts	85	56

During the 2014 calendar year, a total of 21 new structures are reported to have been built, contributing an estimated \$6,457,926²⁶ to the Escambia County property values, based on pre-improvement and post-improvement market values²⁷

Overall, a majority of the structures built during both 2013 and 2014 were used for residential purposes, and qualified for a property tax exemption under either the homestead, fraternal, religious or other exemption programs.



²⁴ Based on market values as defined by the Escambia County Property Appraisers office from the 2012-2014 certified tax rolls.

²⁵ Actual tax base impacts are unavailable until at this time.

²⁶ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from January 2, 2012 – January 1, 2015. Values are estimates only, and are not guaranteed accurate. Estimated market values for the 2015 tax year have not been certified by the Escambia County Tax Collectors Office

²⁷ “Market Value”, as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County before any exemptions, and/or property value caps.

Property Value Appreciation Rates

Property Value Appreciation Rates within Enterprise Zone #1703

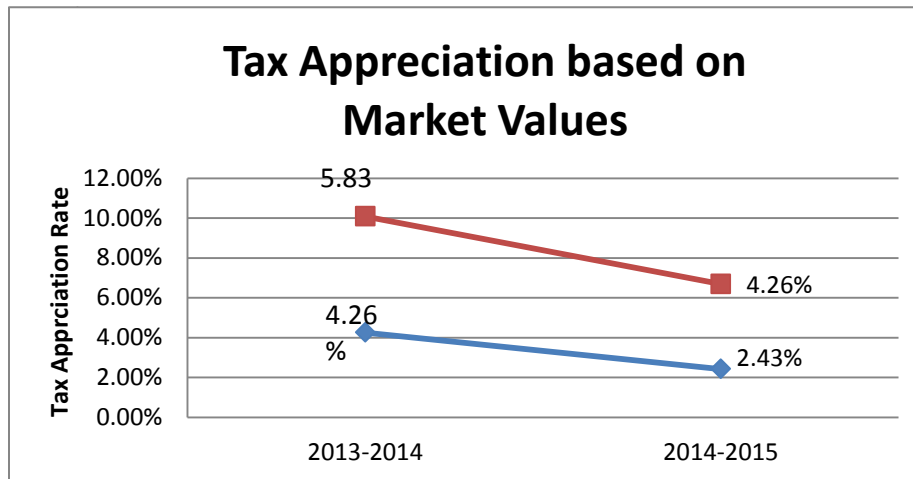
During the 2015 fiscal year, EZDA #1703 began tracking property value appreciation rates within the Escambia County's Enterprise Zone based on market, and taxable property value²⁸ data provided by the Escambia County Property Appraiser and Tax Collectors Offices.

Market values, as defined by the Escambia County Property Appraisers Office, within Enterprise Zone #1703 rose by approximately 4.26% during 2014 and 2.43% during 2015²⁹ when compared to the previous tax year³⁰. These statistics place the Enterprise Zone at a tax appreciation rate of approximately 1.70% below that of Escambia County, overall based on the average of the two-year increment.

Table 12: Tax Appreciation based on Market Values (2013-2015)

Tax Year	\$ Property Tax Appreciation within EZ #1703	% Property Tax Appreciation within EZ #1703	% Property Tax Appreciation within Escambia County
2013-2014	\$34,180,009	4.26%	5.83%
2014-2015*	\$20,298,167	2.43%	4.26%
Average Two-Year Increment	\$27,239,088	3.35%	5.05%

Figure 7: Enterprise Zone-Escambia County Tax Appreciation Comparison (2013-



Overall, both Escambia County and Enterprise Zone #1703 experienced a decrease in tax appreciation rates during the 2014-2015 tax year.

²⁸ "Taxable Value", as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County minus any applicable exemptions, and/or property value caps.

²⁹ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from January 2, 2012 – January 1, 2015. Values are estimates only, and are not guaranteed accurate. Estimated market values for the 2015 tax year have not been certified by the Escambia County Tax Collectors Office

³⁰ Escambia County Tax Year: Jan 2 – Jan 1

In comparison, taxable values for the 2013-2014 tax years, showed similar trends as were defined in the market value analysis, representing an approximate 4.12% appreciation rate, at approximately 1.40% below the County. Due to the unavailability of taxable values prior to tax roll certification³¹, 2015 taxable values could not be determined for this analysis.

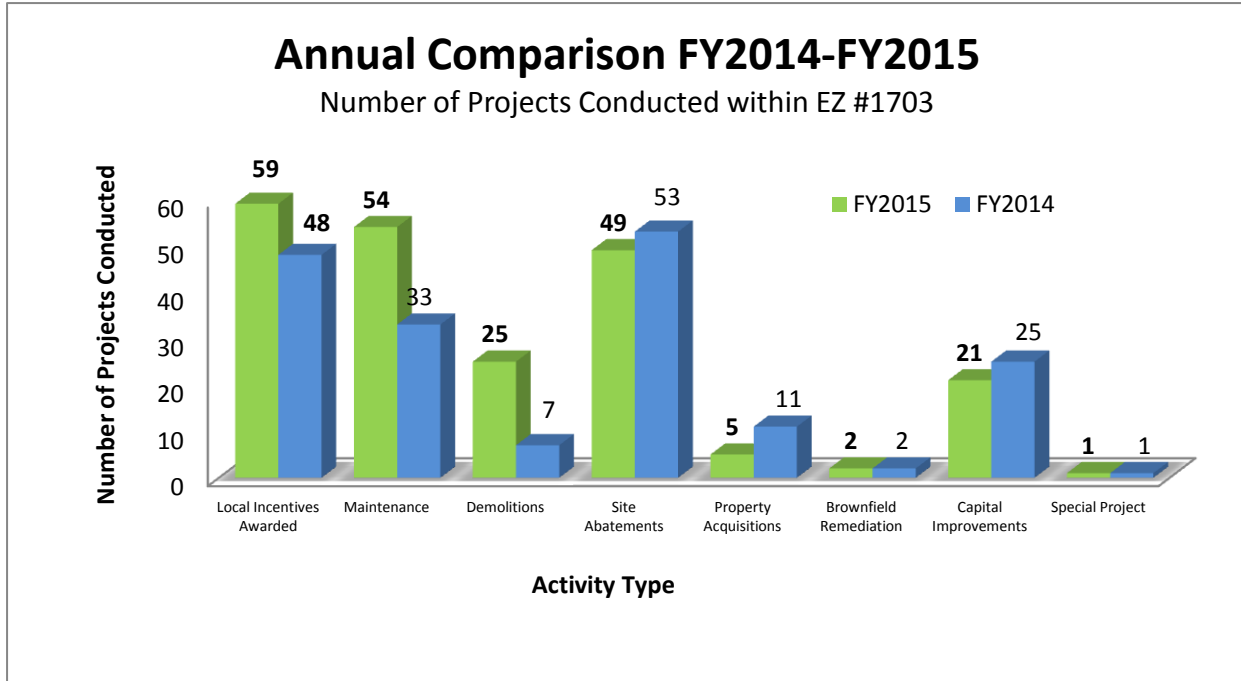
Table 13: Tax Appreciation based on Taxable Values (2013-2015)

Tax Roll Year	Property Tax Appreciation based on Taxable Values	% Property Tax Appreciation within EZ #1703	% Property Tax Appreciation within Escambia County
2013-2014	\$2,208,885	4.12%	5.52%
2014-2015	TBD	TBD	TBD

³¹ Certified tax roll data is unavailable until November 2015

Fiscal Year Comparison (2014-2015)

Annual Summary FY2014-FY2015



During the 2015 fiscal year, increases in the number of local incentives awarded, and maintenance and demolition projects conducted are reported within Enterprise Zone #1703 in comparison to the 2014 fiscal year. Minor decreases are reported in the number of site abatements, and capital improvement projects conducted, as well as, moderate decreases in the number of property acquisitions. The number of Brownfield remediation and special projects remained unchanged.

Table 14: Comparison of Activity Expenditures (FY2014-FY2015)

	FY2015	FY2014	Change 2014-2015
Local Incentives Awarded	\$167,153	\$566,128	-\$398,975
Maintenance	\$411,642	\$317,227	+\$94,415
Demolitions	\$173,770	\$30,200	+\$143,570
Site Abatements	\$20,940	\$26,509	-\$5,569
Property Acquisition	\$25,602	\$63,531	-\$37,929
Brownfield Remediation	\$55,536	\$144,430	-\$88,894
Capital Improvements	\$2,230,189	\$8,599,646	-\$6,369,468
Special Project	\$16,000	\$10,500	\$5,500
Total Expenditures	\$3,100,832	\$9,758,171	-\$6,657,340

Increases in the number of local incentives awarded have likely resulted do to the Community Redevelopment Agency's introduction of the Residential Paint Program during the 2015 fiscal year. Additionally, increases in demolitions within redevelopment areas has likely resulted due to a change in the majority of demolition funding within this areas from funding provided by the Escambia County

Code Enforcement Division to funding provided through Tax Incremental Financing (TIF) provided by the Community Redevelopment Agency (CRA). This change in funding source ensures that funding is committed to the removal of dilapidated structures within Escambia County's redevelopment districts and Enterprise Zone.

During the 2014 fiscal year, the CRA completed a majority of the Frontera Circle Acquisition Project. The number of properties acquired during this time period resulted in a spike in annual property acquisitions for the 2014 fiscal year, and thus, a relatively moderate decrease in acquisitions during the 2015 fiscal year in comparison.

Expenditures within Enterprise Zone #1703, did not necessarily follow the trends of the number of incentives awarded/projects conducted during the 2015 fiscal year. Decreases in expenditures committed towards local incentives, specifically as related to Neighborhood Enterprise Division (NED) programming, as well as, property acquisition are reported during FY2015. These decreases are likely a result of understaffing due to the division's transition from a non-profit organization to a County division during the end of the 2014 fiscal year and throughout FY2015. During the 2014 fiscal year, the Community Redevelopment Agency provided Brownfield remediation services in support of the major Mahogany Mill Boat Ramp and Park Project. As this project was substantially completed during the 2014 fiscal year, data trends show a dramatic increase in the amount of funds spent towards Brownfield remediation during FY2014 and a dramatic decrease during FY2015.

Overall, fifteen (15) additional activities were conducted within Enterprise Zone #1703 during FY2015, however, approximately \$6,647,340 less was spent through public sources than during FY2014.

Appendix

Appendix A: Enterprise Zone #1703 and CRA District Maps

Figure 8: Geographic Extent of Enterprise Zone #1703

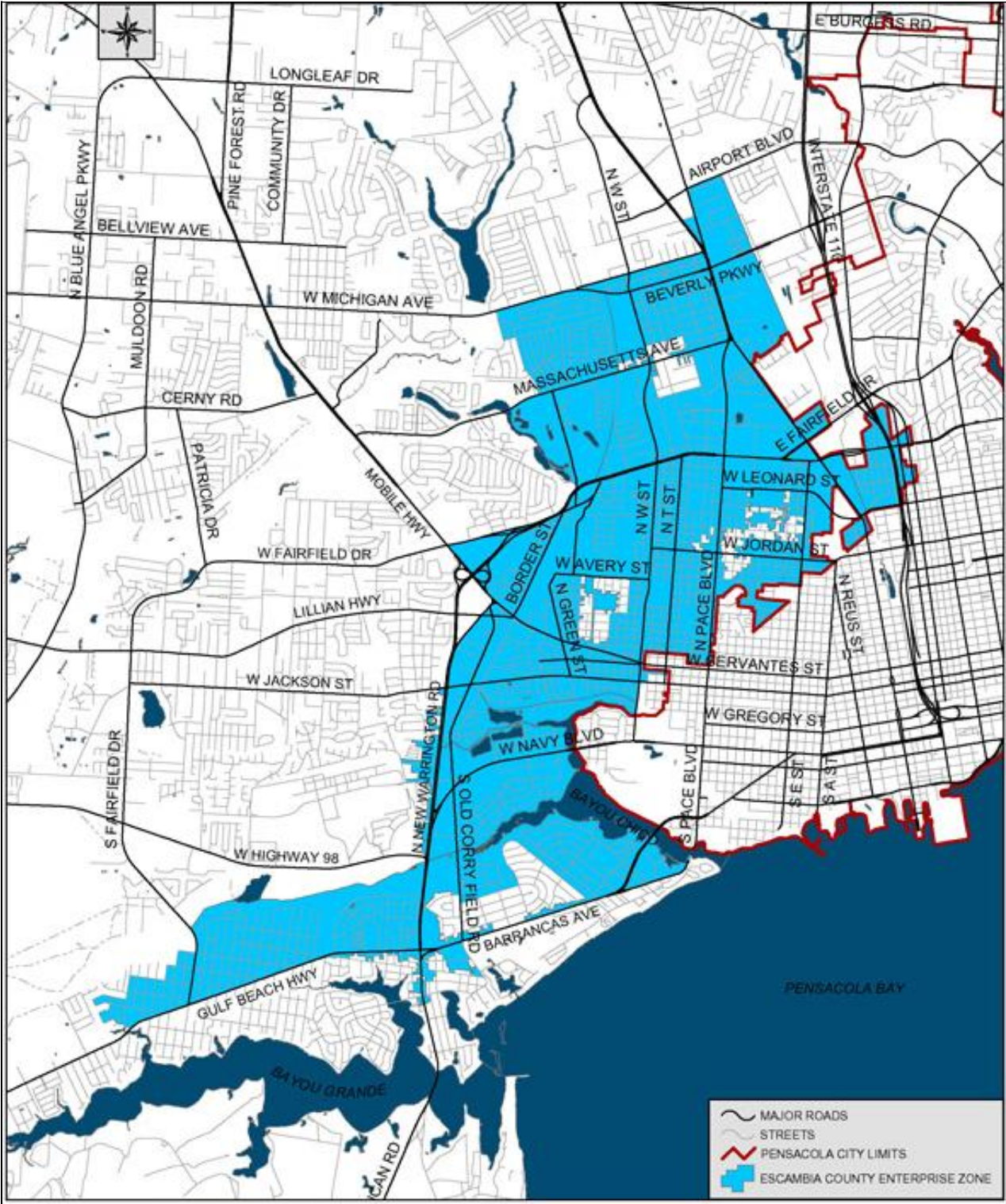
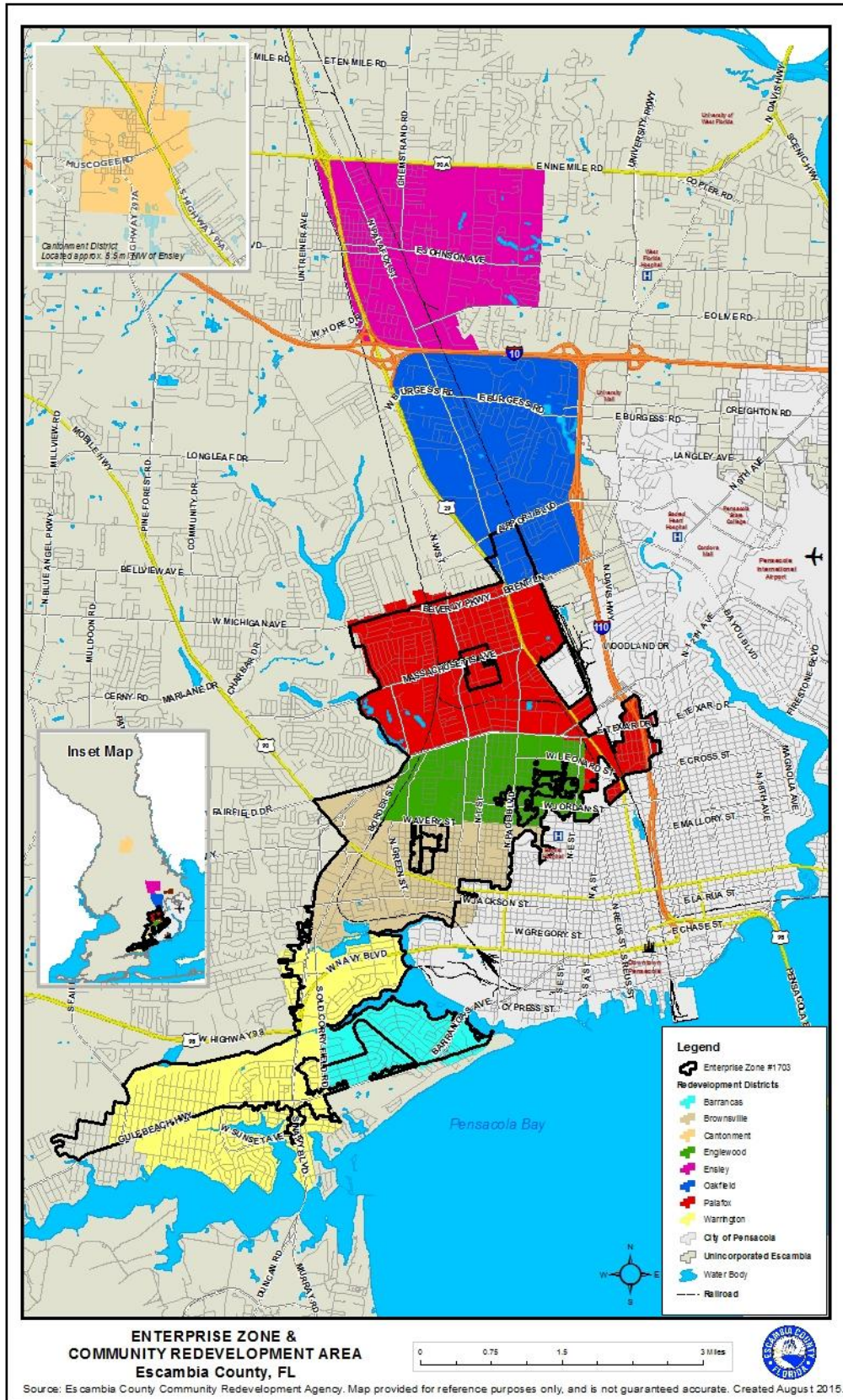


Figure 9: Geographic Extent of Enterprise Zone #1703 and Redevelopment Districts



Appendix B: Local Incentives

Enterprise Zone Incentives Certified by Escambia County Enterprise Zone Development Agency #1703 (FY2015)

EZ Incentive	Jobs Tax (Sales & Use)	Jobs Tax (Corporate)	Business Equipment	Building Materials	Property Tax Credit	Electrical Energy- Not Available in Escambia
Forms Received	0	3	0	3	0	-
Forms Approved	0	3	0	3	0	-
Forms Denied	0	0	0	0	0	-
New Employees	0	3	0	0	0	-
Est. Monthly Wages ³²	\$0	\$5,181	\$0	\$0	\$0	-
Est. Annual Wages	\$0	\$62,172 ³³	\$0	\$0	\$0	-
Business Equipment Purchased	-	-	\$0	-	-	-
Building Materials Purchased	-	-	-	\$290,308	-	-
Estimated Tax Incentives Certified	\$0	\$12,782	\$0	\$14,372	\$0	-

Number Community Redevelopment Agency Incentives Awarded by CRA District & Enterprise Zone (FY2015)³⁴

	Barrancas	Brownsville	Cantonment	Englewood	Palafox	Warrington	All CRA Districts	Enterprise Zone
Commercial FLI ³⁵	2	1	0	0	3	1	7	6
Commercial Sign	0	2	1	0	0	1	4	3
Residential Rehab	12	2	0	8	3	14	39	17
Residential Paint	2	7	0	4	3	1	17	14
Hazardous Tree	6	1	0	4	2	7	20	9
Total	22	13	1	16	11	24	87	49

Community Redevelopment Agency Incentive Expenditures by CRA District & Enterprise Zone (FY2015)³⁶

	Barrancas	Brownsville	Cantonment	Englewood	Palafox	Warrington	All CRA Districts	Enterprise Zone ³⁷
Commercial	\$13,975	\$5,443	\$0	\$0	\$11,732	\$6,800	\$37,950	\$33,975

³² Actual wages reported on certified Enterprise Zone applications

³³ Estimated average salary: \$20,724

³⁴ Newly designated districts, Ensley, Oakfield and Atwood, not included due to lack of available funding.

³⁵ Façade, Landscape & Infrastructure

³⁶ Newly designated districts, Ensley, Oakfield and Atwood, have not been included because TIF funding has not been established.

³⁷ CRA Program expenditures within the Enterprise Zone are not cumulative with CRA district expenditures, and should be analyzed separately.

FLI ³⁸								
Commercial Sign	\$0	\$2,483	\$2,000	\$0	\$0	\$1,926	\$4,409	\$4,409
Residential Rehab	\$29,714	\$9,476	\$0	\$22,368	\$10,129	\$54,103	\$125,790	\$46,966
Residential Paint	\$2,984	\$8,700	\$0	\$4,825	\$4,200	\$827	\$21,536	\$18,609
Hazardous Tree	\$7,050	\$500	\$0	\$3,500	\$1,550	\$8,600	\$21,200	\$9,550
Total	\$53,723	\$26,602	\$2,000	\$30,693	\$27,611	\$72,256	\$212,885	\$113,509

Community Redevelopment Agency Incentive Expenditures by Funding Source (FY2015)³⁹

	All CRA Districts	Enterprise Zone #1703
TIF	\$175,488	\$88,112
CDBG	\$37,397	\$25,397
Total	\$212,885	\$113,509

Return on Investment Leveraged by Local Programs within Enterprise Zone #1703 during FY2015⁴⁰

	Mkt Appreciation	Private Expenditures	Public Expenditures	Adjusted ROI⁴¹	Average Adjusted ROI⁴²	# Awards
BM⁴³	\$539,679	\$290,308	\$14,372	\$815,615	\$271,872	3
JTC-Corp⁴⁴	\$6,135	\$44,353	\$12,782	\$37,706	\$12,569	3
Facade⁴⁵	\$40,281	\$67,950	\$33,975	\$74,256	\$12,376	6
Sign⁴⁶	\$234,238	\$8,818	\$4,409	\$238,647	\$79,549	3
Paint⁴⁷	\$59,094	\$0	\$9,550	\$49,544	\$3,539	14
Rehab⁴⁸	\$69,730	\$93,932	\$46,966	\$116,696	\$6,864	17
Tree⁴⁹	\$79,780	\$0	\$18,609	\$61,171	\$6,797	9
Home Purchase⁵⁰	\$14,856	\$130,000	\$15,000	\$129,856	\$64,928	2
Minor Repair⁵¹	\$7,931	\$0	\$11,490	-\$3,559	-\$1,780	2
Total	\$1,051,724	\$635,361	\$167,153	\$1,519,932	\$456,714	59

³⁸ Façade, Landscape & Infrastructure

³⁹ Newly designated districts, Ensley, Oakfield and Atwood, have not been included because TIF funding has not been established.

⁴⁰ Analysis based on market value data provided by the Escambia County property appraisers office for pre- and post- improvement years (2013-2015), and incentive application data provided by the Escambia County Enterprise Zone Development Agency, Community Redevelopment Agency and Neighborhood Enterprise Division.

⁴¹ Adjusted Return on Investment (ROI)= (Market Value Appreciation + Private Expenditures)- Public Expenditures

⁴² Average Adjusted ROI= Adjusted ROI/ Number of Awards Provided

⁴³ Enterprise Zone Building Materials Incentive

⁴⁴ Enterprise Zone Jobs Tax Credit against Corporate Income Tax

⁴⁵ CRA Commercial Façade, Landscape and Infrastructure Grant Program

⁴⁶ CRA Commercial Sign Grant Program

⁴⁷ CRA Residential Paint Program

⁴⁸ CRA Residential Rehab Program

⁴⁹ CRA Hazardous Tree Program

⁵⁰ NED SHIP/HUD HOME First Time Homebuyer Program

⁵¹ NED SHIP Home Repair Program

Return on Investment Leveraged by Local Programs within CRA Districts during FY2015

	Mkt Appreciation	Private Expenditures	Public Expenditures	Adjusted ROI⁵²	Average Adjusted ROI⁵³	# Awards
BM	\$539,679	\$290,308	\$14,372	\$815,615	\$271,872	3
JTC-Corp	\$6,135	\$44,353	\$12,782	\$37,706	\$12,569	3
Facade	\$45,826	\$75,900	\$37,950	\$83,776	\$11,968	7
Sign	\$243,751	\$8,818	\$4,409	\$248,160	\$62,040	4
Paint	\$83,723	\$0	\$2,100	\$81,623	\$4,801	17
Rehab	\$202,643	\$251,580	\$125,790	\$328,433	\$8,421	39
Tree	\$135,012	\$0	\$21,536	\$113,476	\$5,674	20
Home Purchase	\$14,856	\$130,000	\$15,000	\$129,856	\$64,928	2
Minor Repair	\$7,931	\$0	\$11,490	-\$3,559	-\$1,780	2
Total	\$1,279,556	\$800,959	\$245,429	\$1,835,086	\$440,493	97

⁵² Adjusted Return on Investment (ROI)= (Market Value Appreciation + Private Expenditures)- Public Expenditures

⁵³ Average Adjusted ROI= Adjusted ROI/ Number of Awards Provided

Appendix C: Escambia County Capital Improvement Projects

Capital Improvement Projects by CRA District: All Sources (FY2015)⁵⁴

Project Name	Type	Managing Agency	Funding	FY2015 Expenditures	District Expenditures
Barrancas Redevelopment District					
Mahogany Mill Signage	Park Signage	CRA	TIF	\$8,700	
Olde Barrancas Observation Garden Project	Signage/Sidewalks	CRA	TIF	\$23,810	\$32,510
Cantonment Redevelopment District					
<i>Carver Park Area Drainage</i>	<i>Drainage</i>	<i>Engineering</i>	<i>LOST III⁵⁵</i>	<i>\$952</i>	
<i>CR 297A- ECRA to Muscogee Rd</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$48,604</i>	
<i>Hicks St Paving & Drainage</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$6,644</i>	
<i>Muscogee Rd Widening & Drainage</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$43,331</i>	
<i>Fire Station Pavement Repairs: Station 4</i>	<i>Parking Improvements</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$337,000</i>	\$436,531
Englewood Redevelopment District					
Bobe St & Scott St Sidewalks	Sidewalk	Traffic-CRA	SRTS ⁵⁶ -TIF	\$117,259	
Delano Area Drainage	Drainage	Engineering	FEMA-LOST III	\$442,586	
E St ADA Upgrades	Transportation/Pedestrian Access	Engineering	LOST III	\$22,729	
Englewood Boys & Girls Club & "L" St Pond Improvements	Parking Improvements /Drainage	Engineering-Parks & Recreation	LOST III	\$70,085	
Matthew Lane Drainage	Drainage	Engineering	LOST III	\$75,112	
Traffic Calming: Englewood Subdivision	Transportation	Traffic	Traffic	\$250,129	\$977,900
Ensley Redevelopment District					
<i>Ensley Area Drainage-Detroit/Johnson</i>	<i>Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$311,360</i>	
<i>Olive Road West</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$516,071</i>	
<i>Olive Road East</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$259,514</i>	
<i>Palafox Square Turn Lane</i>	<i>Transportation/Drainage</i>	<i>Engineering</i>	<i>LOST III</i>	<i>\$2,680</i>	\$1,089,625
Palafox Redevelopment District					
Animal Shelter Improvements	Entrance & Signage Improvements	Engineering	LOST III	\$52,650	
Kelly Avenue	Transportation/Drainage	Engineering		\$22,775	
Massachusetts Ave Sidewalk & Drainage	Sidewalk/Drainage	CRA-Engineering	TIF-LOST III	\$5,349	\$80,774
Warrington Redevelopment District					
Beach Haven NE Drainage & Sewer	Drainage/Sewer Expansion	Engineering-ECUA	LOST III-ECUA	\$365,881	
Gulf Beach Hwy Intersection Improvements	Transportation/Pedestrian Access	Engineering	LOST III	\$141,275	
Navy Blvd Project	Transportation/Corridor Improvement	CRA-Engineering	LOST III-TIF	\$37,317	

⁵⁴ Projects located outside Enterprise Zone #1703 are listed in italic font.

⁵⁵ Local Option Sales Tax III

⁵⁶ Safe Routes to School

Project Name	Type	Managing Agency	Funding	FY2015 Expenditures	District Expenditures
Jackson Lakes Improvements	Drainage	Engineering	LOST III-FEMA	\$1,647	
Old Corry Field Rd Bridge (South)	Transportation	Engineering	FHWA	\$360,024	
Old Corry Field Outfall (Pete Moore Ditch)	Drainage	Engineering	LOST III	\$78,664	
<i>Winthrop West</i>	<i>Transportation</i>	<i>Engineering</i>	<i>FEMA</i>	<i>\$84,071</i>	
3 rd Street & Winthrop Ave	Drainage/Sewer Expansion	Engineering-ECUA	LOST III-ECUA	\$65,265	
Sunset Bay Bridge Street Lighting Project	Street Lighting Infrastructure	CRA	TIF	\$42,384	
SW Greenway Project	Recreation/Park	WQ&LM ⁵⁷	LOST III-Grant	\$35,148	
Warrington District Sign	Gateway Access	CRA	TIF	\$5,700	
Warrington Gateway Park Sign	Park Improvement	CRA	TIF	\$5,700	\$1,223,076
Total FY2015 Expenditures (All Projects)			EZ	\$2,230,189	
			Total Area	\$3,840,416	

Capital Improvement Projects by Funding Source (FY2015)

	All CRA Districts	Enterprise Zone #1703
TIF ⁵⁸	\$114,321	\$114,321
LOST III ⁵⁹	\$2,582,673	\$1,056,517
FEMA ⁶⁰	\$416,011	\$331,940
SRTS ⁶¹	\$117,259	\$117,259
Traffic	\$250,129	\$250,129
FHWA ⁶²	\$360,024	\$360,024
Total	\$3,840,416	\$2,230,189

⁵⁷ Escambia County Water Quality & Land Management Division

⁵⁸ Tax Incremental Financing

⁵⁹ Local Option Sales Tax

⁶⁰ Federal Emergency Management Administration

⁶¹ Safe Routes to School

⁶² Florida Highway Administration

Appendix D: New Construction 2013-2014

Number of Structures Built by Redevelopment District & Enterprise Zone¹

	BAR	BRN	CAN	ENG	ENS	OAK	PAL	WAR	ALL CRA DISTRICTS ²	EZ
2013	2	5	13	9	34	22	5	4	94	25
2014	1	2	4	0	18	28	0	3	56	21

Market Property Value³ Appreciation Leveraged through New Construction by Redevelopment District & Enterprise Zone⁴

	BAR	BRN	CAN	ENG	ENS	OAK	PAL	WAR	ALL CRA DISTRICTS	EZ
2013⁵	\$153,022	\$163,212	\$1,027,772	\$827,474	\$46,475,834	\$2,376,097	\$495,370	\$465,014	\$11,847,197	\$2,047,496
2014⁶	\$104,509	\$62,299	\$384,406	\$0	\$2,221,181	\$3,366,835	\$0	\$368,702	\$6,457,926	\$3,408,560

¹ Analysis based on data provided by the Escambia County Property Appraisers Office

² Includes Barrancas, Brownsville, Cantonment, Englewood, Ensley, Oakfield, Palafox, and Warrington, as applicable

³ "Market Value", as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County before any exemptions, and/or property value caps. Values are estimates only, and are not guaranteed accurate.

⁴ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from pre-improvement to post-improvement. Values are estimates only, and are not guaranteed accurate.

⁵ Analysis based on estimated change in certified market values from 2012-2014 tax rolls.

⁶ Analysis based on estimated change in certified market values from 2013-2014 tax rolls, and estimated market values for 2015. Estimated market values for 2015 have not been certified by the Escambia County Tax Collectors Office and are not guaranteed accurate.

Percent Market Property Value⁷ Appreciation of Structures Built from 2013-2014⁸

	2013 ⁹			2014		
	County	All CRA Districts ¹⁰	Enterprise Zone	County	All CRA Districts	Enterprise Zone
Improvement	293.09%	319.82%	83.32%	138.64%	405.099%	161.04%
Post Improvement	4.30%	3.22%	2.87%	TBD	TBD	TBD

Land Use of New Development from 2013-2014¹¹

	2013			2014		
	County	All CRA Districts	Enterprise Zone	County	All CRA Districts	Enterprise Zone
Residential	94.20%	90.24%	76%	94.73%	100%	74%
Commercial	4.75%	8.54%	24%	4.39%	0.00%	26%
Industrial	0.53%	1.22%	0.00%	00.88%	0.00%	0.00%
Agricultural	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Park Land	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%

⁷ As defined by the Escambia County Property Appraisers Office

⁸ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from pre-improvement to post-improvement. Values are estimates only, and are not guaranteed accurate.

⁹ Where improvement values were obtained from 2012-2014 certified market values, and post-improvement values obtained from 2014 certified market values and 2015 estimated market values.

¹⁰ Includes Barrancas, Brownsville, Cantonment, Englewood, Ensley, Oakfield, Palafox, and Warrington, as applicable

¹¹ Analysis based on data provided by the Escambia County Property Appraisers Office. All values are estimates, and are not guaranteed accurate.

Tax Exemption Status of New Development from 2013-2014¹²

	2013			2014		
	County	All CRA Districts ¹³	Enterprise Zone	County	All CRA Districts	Enterprise Zone
Homestead	75.76%	78.00%	52.00%	58.97%	53.57%	36.84%
Fraternal	0.79%	3.66%	12.00%	2.01%	3.57%	21.05%
Religious	0.26%	0.00%	0.00%	0.50%	0.00%	5.26%
Government Owned	0.40%	0.00%	0.00%	0.38%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.13%	0.00%	0.00%
Non-Exempt	22.66%	18.29%	36.00%	38.02%	42.86%	36.84%

¹² Analysis based on data provided by the Escambia County Property Appraisers Office. All values are estimates, and are not guaranteed accurate.

¹³ Includes Barrancas, Brownsville, Cantonment, Englewood, Ensley, Oakfield, Palafox, and Warrington, as applicable

Appendix E: Property Value Appreciation Rates

Market Property Value¹⁴ Appreciation within Redevelopment Districts & Enterprise Zone for 2013-2014 Tax Years¹⁵

	BAR	BRN	CAN	ENG	ENS	OAK	PAL	WAR	ALL CRA DISTRICTS	EZ	County ¹⁶
2013	\$93,284,177	\$147,788,294	\$102,427,183	\$138,575,561	\$279,027,742	\$327,353,412	\$252,008,502	\$315,873,130	\$1,656,338,001	\$802,342,579	\$21,385,610,283
2014	\$105,793,557	\$156,347,366	\$107,641,660	\$142,408,568	\$282,890,545	\$344,537,096	\$259,153,171	\$332,608,878	\$1,731,380,841	\$836,522,588	\$22,632,194,840
\$ Chng	\$12,509,380	\$8,559,072	\$5,214,477	\$3,833,007	\$3,862,803	\$17,183,684	\$7,144,669	\$16,735,748	\$75,042,840	\$34,180,009	\$1,246,584,557
% Chng	13.41%	5.79%	5.09%	2.77%	1.38%	5.25%	2.84%	5.30%	4.53%	4.26%	5.83%

Market Property Value¹⁷ Appreciation within Redevelopment Districts & Enterprise Zone for 2014-2015 Tax Years¹⁸

	BAR	BRN	CAN	ENG	ENS	OAK	PAL	WAR	ALL CRA DISTRICTS	EZ	County
2014	\$105,793,557	\$156,347,366	\$107,641,660	\$1,731,380,841	\$282,890,545	\$344,537,096	\$259,153,171	\$332,608,878	\$1,731,380,841	\$836,522,588	\$22,632,194,840
2015	\$106,867,187	\$165,473,285	\$111,342,774	\$1,791,181,605	\$291,431,496	\$357,406,462	\$264,474,886	\$345,449,785	\$1,791,181,605	\$856,820,755	\$23,596,793,924
\$ Chng	\$1,073,630	\$9,125,919	\$3,701,114	\$59,800,764	\$8,540,951	\$12,869,366	\$5,321,715	\$12,840,907	\$59,800,764	\$20,298,167	\$964,599,084
% Chng	1.01%	5.84%	3.44%	3.45%	3.02%	3.74%	2.05%	3.86%	3.45%	2.43%	4.26%

¹⁴ "Market Value", as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County before any exemptions, and/or property value caps.

¹⁵ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from January 2, 2012 – January 1, 2014. Values are estimates only, and are not guaranteed accurate.

¹⁶ Includes all incorporated and unincorporated areas of Escambia County

¹⁷ As defined by the Escambia County Property Appraisers Office

¹⁸ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in market values, as defined by the Escambia County Property Appraisers Office, from January 2, 2013 – January 1, 2015. Values are estimates only, and are not guaranteed accurate. Estimated market values for the 2015 tax year have not been certified by the Escambia County Tax Collectors Office.

Taxable Property Value¹⁹ Appreciation Rate by Redevelopment District & Enterprise Zone from 2013-2014 Tax Years²⁰

	BAR	BRN	CAN	ENG	ENS	OAK	PAL	WAR	ALL CRA DISTRICTS	EZ	County
2013	\$63,028,499	\$111,384,431	\$79,259,449	\$1,063,261,682	\$190,373,800	\$175,294,883	\$155,705,002	\$220,693,066	\$1,063,261,682	\$536,266,859	\$13,639,869,741
2014	\$67,700,054	\$115,610,010	\$83,284,317	\$1,113,639,106	\$201,610,085	\$182,116,091	\$162,021,174	\$229,796,773	\$1,113,639,106	\$558,355,702	\$14,246,067,925
\$ Chng	\$4,671,555	\$4,225,579	\$4,024,868	\$50,377,424	\$11,236,285	\$6,821,208.00	\$6,316,172	\$9,103,707	\$50,377,424	\$22,088,843	\$606,198,184
% Chng	7.41%	3.79%	5.08%	4.74%	5.90%	3.89%	4.06%	4.13%	4.74%	4.12%	4.44%

¹⁹ "Taxable Value", as defined by the Escambia County Property Appraisers Office, is the sum of the property value of land, building, and extra features as appraised by Escambia County minus any applicable exemptions, and/or property value caps.

²⁰ Analysis based on data provided by the Escambia County Property Appraisers Office for changes in taxable property values, as defined by the Escambia County Property Appraisers Office, from January 2, 2012 – January 1, 2014. Values are estimates only, and are not guaranteed accurate. *Analysis could not be provided for the 2014-2015 tax years, as taxable values for this period are not yet available.*

Appendix F: FY2014-FY2015 Activity Comparison

Activity Type	Expenditures			Number Awards/Projects		
	FY2015	FY2014	FY2014-FY2015	FY2015	FY2014	FY2014-FY2015
EZ Incentives	\$27,154	\$194,233 ²¹	-\$167,079	6	6	0
CRA Awards	\$113,509	\$99,546	+\$13,963	49 ²²	37	+12
NED Awards	\$26,490	\$272,349 ²³	-\$245,859	4	5	-1
Maintenance	\$411,642	\$317,227	+\$94,415	54	33	+21
Demolitions	\$173,770 ²⁴	\$30,200	+\$143,570	25	7	+18
Site Abatements	\$20,940	\$26,509	-\$5,569	49	53	-4
Property Acquisition	\$25,602	\$63,531 ²⁵	-\$37,929	5	11	-6
Brownfield Remediation	\$55,536	\$144,430 ²⁶	-\$88,894	2	2	0
Capital Improvements	\$2,230,189	\$8,599,646 ²⁷	-\$6,369,457	21	25	-4
Special Projects	\$16,000 ²⁸	\$10,500	+\$5,500	1	1	0
TOTALS	\$3,100,832	\$9,758,171	-\$6,657,340	216	180	36

²¹ Enterprise Zone #1703 received an atypical jobs tax credit application claiming 88 new positions totaling

²² The Community Redevelopment Agency created the Residential Paint Program during the 2015 fiscal year

²³ The Neighborhood Enterprise Division provided two (2) substantial rehabilitation grants totaling \$186,979 and two major rehabilitation grants totaling \$69,060

²⁴ The CRA began funding demolitions within Community Redevelopment Districts, allowing the Agency to target more dilapidated structures within these areas than in past years

²⁵ A majority of the Frontera Circle Acquisition Project was conducted during the 2014 fiscal year

²⁶ \$138,665 was expended towards remediation activities for the Mahogany Mill Boat Ramp and Park Project

²⁷ Major projects included: Two (2) major sewer expansion projects (\$3,440,000), an affordable senior housing development (\$4,099,189) and one (1) major drainage project (\$4,721,728)

²⁸ The Celebrating Brownsville Festival was expanded to include live entertainment, and additional marketing

**ENTERPRISE ZONE
DEVELOPMENT AGENCY
FY2015 ANNUAL REPORT
JULY 1, 2014-JUNE 30, 2015**

Presented to the Escambia County EZDA Board on
October 28, 2015



ACCOMPLISHMENTS

- ⦿ Enterprise Zone Building Materials Incentives Claimed by:
 - L&L Plaza
 - Raceway
 - PR Chemical and Paper Supply
- ⦿ Enterprise Zone Jobs Tax Credits Claimed by:
 - Regency Hospice
 - Auto Zone
 - Circle K
- ⦿ New Jobs Reported:
 - Three (3) permanent full time positions
 - Average Salary Reported: \$20,724

L&L Plaza

- Four unit plaza development within Brownsville Redevelopment District
- Received approximately \$17,000 in state and local incentives including CRA Façade and Sign Grants, and Enterprise Zone Building Materials Tax Refund
- Expansion onto adjacent parcel in progress



Enterprise Zone Clean-Up

	# Projects	Expended
Landscaping	26	\$59,076
Street Light Utility	20	\$373,642
Bulk Trash Pickup	9	\$12,626
Lot Clean-up	49	\$29,940
Demolitions	25	\$173,770
Brownfield Remediation	2	\$55,536
Totals	131	\$704,590

Landscape Projects



Olde Barrancas Observation Garden



Mahogany Mill Boat Ramp and Park

Lot Clean-Up Before & After



Before



After

Demolition Before & After



Before



After

Brownfield Projects

- Acquisition, Demolition/Asbestos Removal
- Targeted For Affordable Housing Development
- Brownsville Festival Site
- Adjacent to Brownsville Community Center and Brownsville Assembly of God



Frontera Circle



3300 Mobile Highway

Property Acquisition

Acquired 2014-2015

- 1313 North Pace Boulevard/1316 North "P" Street
- 3804,3806 and 3830 Frontera Circle

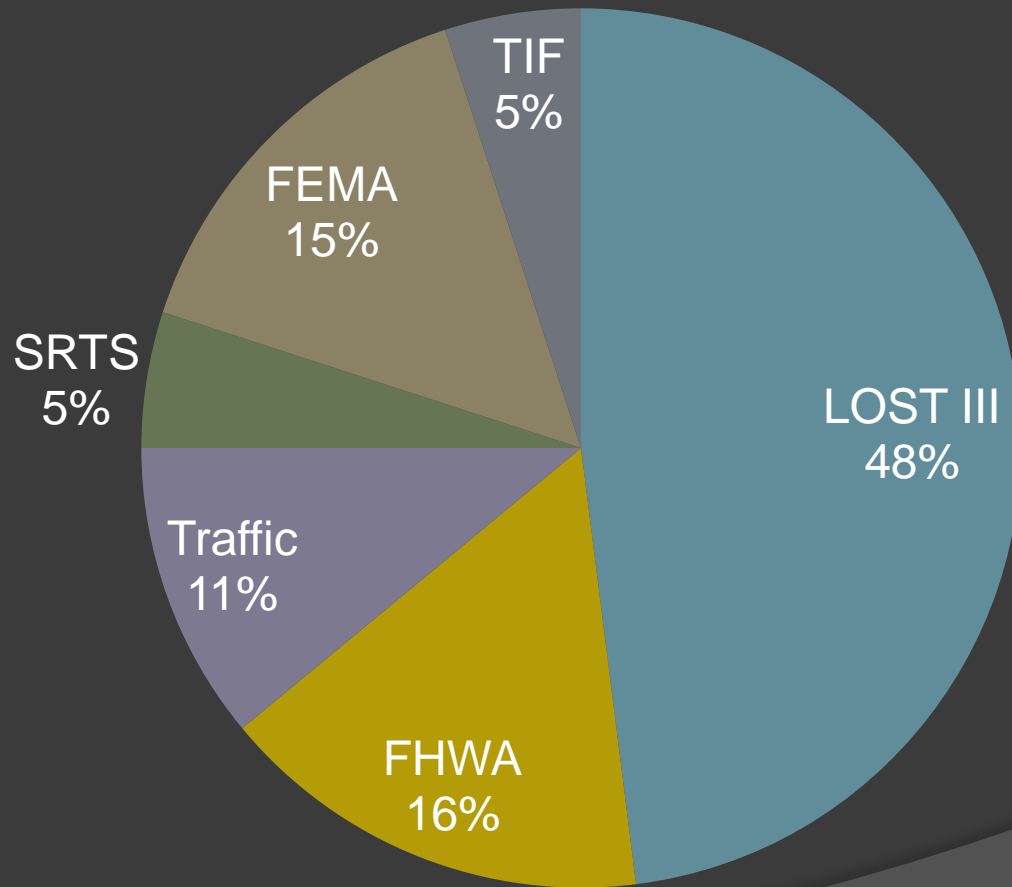
Acquisition Activities in Progress

- 2200 North Pace Boulevard
- 305 Block of Godwin Street
- 420 Legair Circle
- 300 Block of North Palafox Street (Iron Triangle)

Capital Improvement Projects

- Sidewalk, Sewer, Drainage, Transportation, Pedestrian Access, and Sewer Expansion Projects
- Navy Boulevard Project – Access and Drainage Implementation Plan
- Southwest Greenway – Boardwalk Expansion & Parking Improvements
- Park and Gateway Signage and Sidewalk Improvements
- Total of 25 CIPS - \$2,212,789

CIP Funding



EZ Property Values & New Construction

Property Values

- ⦿ Estimated Appreciation Rate based on Property Market Values – 2.43% (EZ) vs 4.27% (County)
 - Approx. 1.70% below Escambia County
 - Two-Year Increment (2013-2015): 3.35% (EZ) vs 5.05% (County)

New Construction

- ⦿ 21 New Structures Built during the 2014 Calendar Year
- ⦿ Contributed an estimated \$6.4 million to Escambia County property values
- ⦿ 74%/26% Residential/Commercial Construction
- ⦿ 37% Homestead Exempt

ANNUAL COMPARISON (FY2014-2015)

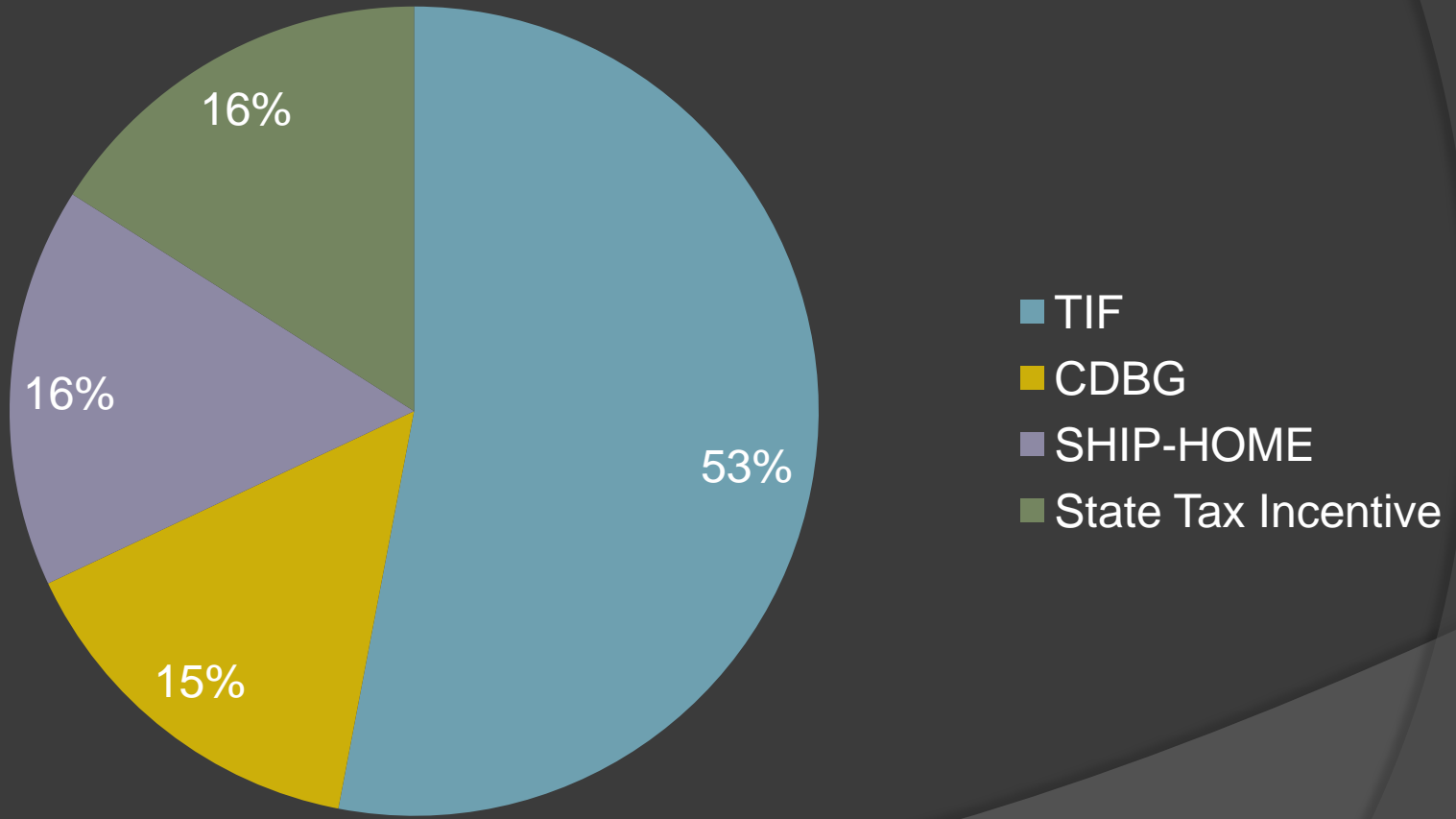
	FY2015	FY2014	CHG '14-'15
EZ INCENTIVES	6	6	0
CRA AWARDS	49	37	+12
NED AWARDS	4	5	-1
MAINTENANCE	54	33	+21
DEMOLITIONS	25	7	+18
SITE ABATEMENTS	49	53	-4
PROPERTY ACQ	5	11	-6
BROWNFIELD REM	2	2	0
CAPITAL IMPROV	21	25	-4
SPECIAL PROJECT	1	1	0
TOTALS	216	180	+36

RETURN ON INVESTMENT

Program	Mkt Apprec	Private	Public	Adj ROI
Building Materials	\$539,679	\$290,308	\$14,372	\$271,872
Corp Jobs Credit	\$6,135	\$44,353	\$12,782	\$37,706
Façade	\$45,826	\$75,900	\$37,950	\$83,776
Sign	\$243,751	\$8,818	\$4,409	\$248,160
Res Rehab	\$202,643	\$251,580	\$125,790	\$328,433
Paint	\$83,723	\$0	\$2,100	\$81,623
Tree	\$135,012	\$0	\$21,536	\$5,674
Home Purchase	\$14,856	\$130,000	\$15,000	\$129,856
Minor Repair	\$7,931	\$0	\$11,490	-\$3,559
Totals	\$1,279,556	\$800,959	\$245,429	\$1,835,086

ROI = Approx. \$7.50 for every \$1.00 Expended

Program Expenditures by Funding Source



CRA Façade Program



Before



After

\$5,443 CRA Façade, Landscape and Infrastructure Grant

Prior Use: Oriental Market

Future Use: Nail Salon and Spa

Paint Program



Before



After

\$2,000 CRA Exterior Paint Program Grant

Program Utilizes Recycled Paint

Questions



FLORIDA ENTERPRISE ZONE PROGRAM

INCENTIVE	SUBMISSION DEADLINE	REQUIREMENTS	POST 12/31/2015 TREATMENT
Jobs Tax Credit (Sales & Use Tax)	12-31-2015 or earlier postmark on application	<ul style="list-style-type: none"> • Eligible employee must be hired before October 1, 2015. • Application must be certified by a local EZ Coordinator. 	Approved applicants may claim the credit for up to 24 months if the employee maintains eligibility.
Jobs Tax Credit (Corporate Income Tax)	12-31-2015 or earlier postmark on application	<ul style="list-style-type: none"> • Eligible employee must be hired before October 1, 2015. • Application must be certified by a local EZ Coordinator. 	Approved applicants may claim the credit for up to 24 months if the employee maintains eligibility
Property Tax Credit (Corporate Income Tax)	12-31-2015 or earlier postmark on application	<ul style="list-style-type: none"> • All statutory requirements must be met prior to December 31, 2015. • Application must be certified by a local EZ Coordinator. 	Approved applicants may continue to claim the tax credit for up to five years if all eligibility requirements continue to be met.
Sales Tax Exemption for Electrical Energy	12-31-2015 or earlier postmark on application	<ul style="list-style-type: none"> • All statutory requirements must be met prior to December 31, 2015. • Application must be certified by a local EZ Coordinator. 	Approved applicants may continue to claim the tax credit for up to five years if all eligibility requirements continue to be met.
Child Care Facility Property Tax Exemption	12-31-2015 or earlier postmark on application	<ul style="list-style-type: none"> • The application filing deadline was March 31, 2015 for calendar year 2015. 	No new Child Care Facility Property Tax Exemptions will be approved after December 31, 2015.
Building Materials Sales Tax Refund	Six months after project is deemed substantially complete by a local building code inspector (must be certified prior to 12-31-2015).	<ul style="list-style-type: none"> • Copies of invoices reflecting sales taxes paid must be included and a certificate the project is substantially complete. • Application must be certified by a local EZ Coordinator or by an official at DEO. 	Approved applicants will receive refund checks from DOR.
Business Equipment Sales Tax Refund	Six months after sales tax is due on the purchase of eligible equipment (sales tax must be due prior to 12-31-2015).	<ul style="list-style-type: none"> • Copies of invoice(s) reflecting sales taxes paid must be included for the purchase of eligible business equipment. • Application must be certified by a local EZ Coordinator or by an official at DEO. 	Approved applicants will receive refund checks from DOR.



Florida Department of Revenue
Tax Information Publication

TIP

No: 15ADM-04

Date Issued:
September 8, 2015

**Florida Enterprise Zone Program
2015 Legislative Changes**

Except for certain extensions provided for in Chapter 2015-221, Laws of Florida, the Florida Enterprise Zone Program expires on December 31, 2015. For businesses that do not qualify for the extension program, enterprise zone credits or refunds will be approved after December 31, 2015, only if the business applying for the credit or refund meets the statutory requirements to be eligible for the incentive(s) on or before December 31, 2015. Each specific incentive is addressed below.

Sales Tax

Building Materials Used in the Rehabilitation of Real Property Located in an Enterprise Zone
(Section 212.08(5)(g), Florida Statutes [F.S.]):

Section 212.08(5)(g), F.S., provides a refund of tax paid on building materials used to rehabilitate property located in an enterprise zone. To be entitled to this refund after December 31, 2015, the materials must have been purchased and used in the rehabilitation and the rehabilitation must have been deemed to be substantially complete no later than December 31, 2015. Applications for refund must be submitted to the Department within 6 months after the rehabilitation has been deemed to be substantially complete by the local building code inspector.

Business Property Used in an Enterprise Zone (Section 212.08(5)(h), F.S.):

Section 212.08(5)(h), F.S., provides a refund for tax paid on business property used in an enterprise zone. To be entitled to this refund after December 31, 2015, the business property must have been purchased and used in an enterprise zone on or before December 31, 2015. Applications for refund must be submitted to the Department within 6 months after the tax is due.

Electrical Energy Used in an Enterprise Zone (Section 212.08(15), F.S.):

Businesses granted an exemption of sales tax on electrical energy used in an enterprise zone prior to the expiration of the program will continue to receive the exemption for the same period of time it would have been available had the Enterprise Zone Program not expired. No new exemptions of sales tax for electrical energy used in an enterprise zone will be granted after December 31, 2015.

Building Materials Used in the Construction of Single-Family Homes in Certain Areas (Section 212.08(5)(n), F.S.)

Section 212.08(5)(n), F.S., provides a refund for tax paid on building materials used in the construction of certain single-family homes in several different areas, including in enterprise zones. For a home built in an enterprise zone to be entitled to this refund after December 31, 2015, the materials must have been purchased and used in a home in an enterprise zone and the home must have been deemed to be substantially complete no later than December 31, 2015. Applications for refund must be submitted to the Department within 6 months after the home has been deemed to be substantially complete by the local building code inspector.

Building Materials Used in Redevelopment Projects (Section 212.08(5)(o), F.S.)

Section 212.08(7)(o), F.S., provides a refund of tax paid on building materials used in certain redevelopment projects within certain areas, including enterprise zones. For a project in an enterprise zone to be entitled to a refund after December 31, 2015, the materials must have been purchased and used in a qualified area and the project must have been deemed to be substantially complete no later than December 31, 2015. Applications for refund must be submitted to the Department within 6 months after the project has been deemed to be substantially complete by the local building code inspector.

Enterprise Zone Jobs Credit Against Sales Tax (Section 212.096, F.S.):

Section 212.096, F.S., provides a sales tax credit for new jobs created in an enterprise zone. The credit is allowed only upon an affirmative showing to the Department that the statutory requirements have been met. Applications for this credit which are submitted to the Department by December 31, 2015, and which are subsequently approved, can be taken on returns for up to 24 months after approval. No new applications will be accepted after December 31, 2015.

Corporate Income Tax

Enterprise Zone Jobs Credit Against Corporate Income Tax (Section 220.181, F.S.):

Businesses granted an enterprise zone jobs credit against corporate income tax prior to the expiration of the program may continue to claim the credit for the same period of time it would have been available had the Enterprise Zone Program not expired. Carryovers of unused amounts of enterprise zone jobs credits may also be claimed for the same period of time they would have been available had the Enterprise Zone Program not expired. No new enterprise zone jobs credits against corporate income tax will be approved after December 31, 2015.

Enterprise Zone Property Tax Credit (Section 220.182, F.S.):

Businesses granted an enterprise zone property tax credit against corporate income tax prior to the expiration of the program may continue to claim the credit for the same period of time it would have been available had the Enterprise Zone Program not expired. All requirements must continue to be met throughout the time the credit is claimed. Carryovers of unused amounts of enterprise zone property tax credits may also be claimed for the same period of time they would have been available had the Enterprise Zone Program not expired. No new

enterprise zone property tax credits against corporate income tax will be approved after December 31, 2015.

Insurance Premium Taxes

Insurance Premium Tax (Section 624.509, F.S.):

Pursuant to paragraph 624.509(6)(b), F.S., an insurer may transfer a portion of its excess salary tax credit to an affiliate based on some or all of its employees being located in an enterprise zone. No transfer is permitted after the one made for the 2015 insurance premium tax year (2015 Insurance Premium Taxes and Fees Return, Form DR-908, due March 1, 2016).

Retaliatory Tax (Section 624.5091, F.S.):

Pursuant to subsection 624.5091(1), F.S., an insurer shall take into account a portion of the remaining 20 percent of its salary tax credit in the retaliatory tax computation to the extent its employees whose place of employment is in an enterprise zone. No portion of the remaining 20 percent of an insurer's salary tax credit may be included in the retaliatory tax computation after the 2015 insurance premium tax year (2015 Insurance Premium Taxes and Fees Return, Form DR-908, due March 1, 2016).

Multiple Taxes

Community Contribution Tax Credit

For the 2015 legislative changes to the community contribution tax credit against sales tax, corporate income tax, or insurance premium tax, please see Tax Information Publication 15ADM-03.

Property Tax

Exemption for a Licensed Child Care Facility Operating in an Enterprise Zone (Section 196.095, F.S.)

Calendar year 2015 (property tax assessment based on value as of January 1, 2015) is the last year that the exemption for licensed child care facilities operating in an enterprise zone is available. Even though the statute will remain in existence after December 31, 2015, no enterprise zones will exist. The application filing deadline for 2015 was March 1, 2015. No new enterprise zone property tax exemptions will be approved after December 31, 2015.

Extended Programs

The extensions approved through December 31, 2018, are for the businesses located in an enterprise zone as of May 1, 2015, and that entered into contracts between January 1, 2012 and July 1, 2015, with the Florida Department of Economic Opportunity (DEO) for:

- Local Government Distressed Area Matching Grant Program (Section 288.0659, F.S.)
- Qualified Defense Contractor and Space Flight Business Tax Refund Program (Section 288.1045, F.S.)
- Tax Refund Program for Qualified Target Industry Businesses (Section 288.106, F.S.)
- Brownfield Redevelopment Bonus Refunds (Section 288.107, F.S.)
- High-impact Business (Section 288.108, F.S.)
- Quick Action Closing Fund (Section 288.1088, F.S.)
- Innovation Incentive Program (Section 288.1089, F.S.).

These qualified businesses will be eligible for the exemptions and credits noted above through December 31, 2018. Effective January 1, 2016, DEO will process and certify Florida enterprise zone tax incentive applications in place of local enterprise zone coordinators. The Department of Revenue will continue to receive and process refund applications for these qualified businesses.

References: Chapter 2015-221, Laws of Florida; Section 212.08, Florida Statutes; Section 212.096, Florida Statutes; Section 220.03, Florida Statutes; Section 220.181, Florida Statutes; Section 220.182, Florida Statutes; Section 624.5105, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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