

## GEORGIA BROWNFIELD PROGRAM

### Prospective Purchaser/Owner's Certification of Brownfield Costs

PROSPECTIVE PURCHASER / OWNER INFORMATION			
<p>I certify that the costs documented herein were incurred after July 1, 2003 and are directly related the receipt of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, The Georgia Brownfield Act, as amended. This document and all attachments were prepared under my direction or supervision and that the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I understand that the eligibility of these costs will be determined by the Environmental Protection Division of the Department of Natural Resources in accordance with O.C.G.A. § 48-5-7.6(a)(1)(D).</p>			
Prospective Purchaser / Owner's Signature		Date	
Name: <i>(Print)</i>		Title:	
Company: <i>(if applicable)</i>			
Mailing Address:	City:	State:	Zip:
Phone:	E-mail:		
BROWNFIELD PROPERTY INFORMATION			
Property Name: <i>(as it appears on Brownfield Limitation of Liability letter)</i>			
Property Street Address:			
City:	County:		Zip:
Tax Parcel Number(s)			
AUTHORIZED AGENT <i>(if applicable)</i>			
Name:		Title:	
Signature:			
Phone:	E-mail:		

**Georgia Department of Revenue Tax Code**  
**O.C.G.A. 48-5-7.6(a)**

(3) "**Eligible brownfield costs**" means costs incurred after July 1, 2003, and directly related to the receipt of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Brownfield Act," as amended, that are not ineligible costs.

(4) "**Ineligible costs**" means expenses of the following types:

(A) Purchase or routine maintenance of equipment of a durable nature that is expected to have a period of service of one year or more after being put into use at the property without material impairment of its physical condition, unless the applicant can show that the purchase was directly related to the receipt of a limitation of liability, or the applicant can demonstrate that the equipment was a total loss and that the loss occurred during the activities required for receipt of applicant's limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Hazardous Sites Reuse and Redevelopment Act," as amended;

(B) Materials or supplies not purchased specifically for obtaining a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Hazardous Sites Reuse and Redevelopment Act," as amended;

(C) Employee salaries and out-of-pocket expenses normally provided for in the property owner's operating budget (i.e. meals, fuel) and employee fringe benefits;

(D) Medical expenses;

(E) Legal expenses;

(F) Other expenses not directly related to the receipt of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Hazardous Sites Reuse and Redevelopment Act," as amended;

(G) Costs arising as a result of claims for damages filed by third parties against the property owner or its agents should there be a new release at the property during or after the receipt of a limitation of liability;

(H) Costs resulting from releases after the purchase of qualified brownfield property that occur as a result of violation of state or federal laws, rules, or regulations;

(I) Purchases of property;

(J) Construction costs;

(K) Costs associated with maintaining institutional controls after the certification of costs by the Environmental Protection Division of the Department of Natural Resources; and

(L) Costs associated with establishing, maintaining or demonstrating financial assurance after the certification of costs by the Environmental Protection Division of the Department of Natural Resources.