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Reuse and the Benefit to Community A Beneficial Effects Economic Case Study for the Cascade Park Gasification Plant Site

Introduction

The Cascade Park Gasification Plant site is in downtown Tallahassee, Florida. From 1895 to the mid-1950s, and from 1928 to 1936, the city of Tallahassee ran a manufactured gas plant (MGP) and a landfill at the site. These facilities contaminated surface soil, subsurface soil, creek sediment, and groundwater with metals and organic chemicals. Cooperation among the city of Tallahassee, Blueprint (a local intergovernmental agency focused on livability, sustainability and economic vibrancy), the state of Florida, developers, and EPA resulted in the successful cleanup and reuse of the downtown properties. Site redevelopment has created opportunities for economic growth, recreation, stormwater mitigation, and cultural and historical commemorations. Today, there are commercial, recreational, and cultural uses at Cascades Park, while investments in the surrounding area are revitalizing downtown Tallahassee.

Site restoration and reuse can stimulate local economies with jobs, new businesses, tax revenue, and local spending. Cleanup may also take place while active land uses remain on site. This case study explores the cleanup and reuse of the Cascade Park Gasification Plant site, illustrating the beneficial effects of site redevelopment and how it can help catalyze area-wide redevelopment.

Beneficial Effects Highlights

Today, Cascades Park provides a mixed-use destination for locals and tourists in downtown Tallahassee. A study by Florida State University's Center for Economic Forecasting and Analysis projects that the Cascades Park redevelopment will spur significant economic growth. The city of Tallahassee has worked since the 1960s to develop the Cascade Park property as a catalyst for broader economic revitalization downtown. Today, several "growth corridors" radiate out from the park. In addition, the Cascades Park redevelopment now incorporates recreation amenities and green infrastructure that mitigates stormwater flooding.

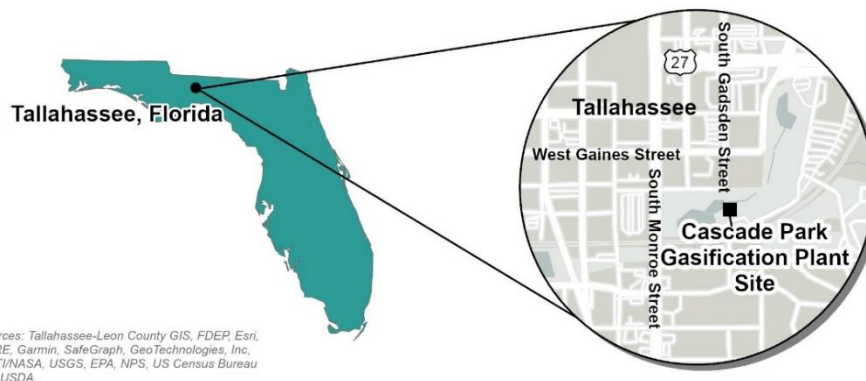


Figure 1. The location of the Cascade Park Gasification Plant site in Tallahassee, Florida.

Site History

The Cascade Park Gasification Plant site is in downtown Tallahassee. It is south of Bloxham Street and east of South Monroe Street. It is part of Cascades Park, a 24-acre area that now includes an amphitheater, a restaurant and café, park amenities, and cultural and heritage sites.

Part of the site is in a federal Qualified Opportunity Zone. These zones are census tracts of low-income and distressed communities designated by state governors and certified by the U.S. Department of the Treasury. As of 2021, the U.S. Census Bureau estimated that 197,102 people live in Tallahassee.

Contamination History

From 1895 to the mid-1950s, the city of Tallahassee ran an MGP on a 2.5-acre parcel west of Gadsden Street (Figure 1). Its byproducts included coal tar, light and heavy oils, sludge/ash, and ammonia wastes. The city also ran Cascade Landfill from 1928 to 1936 at a parcel west of Gadsden Street. The landfill received vegetation, construction materials, ash from a city incinerator, and filter materials from the MGP's purifiers. Waste from the MGP and landfill contaminated surface soil, subsurface soil, creek sediment, and groundwater with metals and organic chemicals.

Centennial Field was located on a 5-acre property between the former MGP and South Monroe Street. In 1963, the city sold the former MGP property and Centennial Field to the state of Florida for the creation of Cascades Park. The city anticipated the area's redevelopment would be a key driver in the revitalization of the greater downtown Tallahassee area as a live-work-play-stay destination. The redevelopment of the area around Cascades Park has been a long-term objective for the city. The state began park development activities in the 1970s, starting with rerouting Cascade Creek and stockpiling soil from the MGP. The state then unknowingly spread contamination from the MGP onto the former location of Centennial Field.

The city and state led joint investigations at the site from the mid-1980s to 2002. The city then led more investigations and



Figure 2. MGP facilities on site in 1962.



Figure 3. A roadside view of the site in 1980.



Figure 4. Aerial view of Cascades Park during construction.

response actions at the site with EPA oversight, in accordance with EPA settlement agreements.

Site Cleanup

EPA, in coordination with the state, designated six areas of concern (AOCs) at the site. AOC 1 is the former Cascade Landfill. AOC 2 is the Former Cascade Park Gasification Plant area. AOC 3 is the Former Centennial Field. AOC 4 is the Former City Electric Light Plant. AOC 5 is the Former City Incinerator. AOC 6 is the Former Smokey Hollow Neighborhood. The city addressed AOCs 1 through 3 through a non-time-critical removal action (NTCRA, or removal action) overseen by EPA. The city addressed AOCs 4 through 6 under the state of Florida's cleanup program. The city, as the current owner and a past owner of the site, and the state, as a past owner of the site, were identified as potentially responsible parties (PRPs). While EPA did not list the site on the Superfund program's National Priorities List (NPL), EPA considers it an NPL-caliber site and has addressed it using the Superfund Alternative Approach (SAA).

What is the Superfund Alternative Approach (SAA)?

The SAA provides an alternative option to listing a site on the NPL. The SAA uses the same investigation and cleanup process and standards used for sites listed on the NPL.

To qualify for the SAA, sites must meet three threshold criteria:

1. A site hazard ranking score of ≥ 28.5 (eligible for NPL listing).
2. Long-term cleanup needed.
3. A willing, capable PRP that will negotiate and sign an agreement with EPA to perform required investigations and cleanup.

For more information, please visit:

www.epa.gov/enforcement/superfund-alternative-approach.



Figure 5. Security fencing and warning signs at the site in 2006.



Figure 6. Excavation at the site in 2006.



Figure 7. Excavation as part of environmental cleanup at the site.

EPA signed a Removal Action Memorandum selecting the removal action for AOCs 1 through 3 in 2003. The city agreed to perform the removal action with EPA oversight, entering into an Administrative Order on Consent with EPA in 2004. The 2003 Action Memorandum also restricted land use to recreational uses only and restricted groundwater use at the site. The city led removal actions from October 2005 to December 2006, taking about 85,000 tons of contaminated soil and sediment off site for disposal. The removal action for AOC 1 included sediment removal from Cascade Creek, capping of the landfill surface, covering of the landfill embankment, and covering of the creek channel with a box culvert. Removal actions at AOC 2 and AOC 3 included excavation and off-site disposal of sediment from Cascades Creek, excavation of source material from the MGP, disposal of material at an off-site disposal facility, installation of a low-permeability earthen liner in the excavated area, and the dewatering, treatment, and disposal of contaminated water. Removal action work, including construction of Boca Chuba Pond, finished in 2014.

After the removal action, the completion of Boca Chuba Pond and more groundwater sampling, EPA's 2019 Record of Decision selected no further remedial action for groundwater associated with the site. Human health and ecological risks associated with subsurface soil, surface soil, sediment, and groundwater contamination were addressed successfully.

Cascades Park Redevelopment

Blueprint, an intergovernmental agency with city and county representatives and the objective of creating livable, sustainable and economically vibrant community, began the planning and design of Cascades Park in November 2003. Blueprint recognized the opportunity for the cleanup to incorporate green infrastructure plans for stormwater management into the park's design. The state transferred ownership of the two properties back to the city in 2005 for the construction of Cascades Park. The park design strategically reused the excavation area created as part of the cleanup by converting it into the new main stormwater catchment pond, now called Boca Chuba Pond. EPA recognized the design and planning process with its first Excellence in Site Reuse Award in 2008.

Blueprint coordinated with EPA during park construction via the site's 2009 Environmental Construction Management Plan. Because construction of Boca Chuba Pond and the park removed soil contamination and expanded the existing clay liner, EPA considered this work a continuation of the removal action. In 2013, contractors also injected cement grout into void spaces under the pond to address geotechnical issues. By the end



Figure 8. Redevelopment work at the site.



Figure 9. The groundbreaking ceremony for Cascades Park in 2005.

of park construction, Blueprint’s contractors dug up and disposed of about 12,500 tons of additional contaminated soil and source material. The contractors placed a new 96,000-square-foot pond liner system in Boca Chuba Pond in late 2013 and early 2014.

The park officially opened to the public in March 2014, with over 1,000 people in attendance. Cascades Park is now an entertainment hub for the community, hosting water play areas, playgrounds, trails, an amphitheater, and cultural and historical commemorations.

Spurred by Cascades Park’s amenities and implementation of the city’s Capital Cascade Sector Plan, which planned out how to optimize Cascade Trail linkages with surrounding neighborhoods to incentivize economic revitalization, properties nearby along off-site street corridors radiating out from the park are being redeveloped.

Beneficial Effects

Today, reuses at the Cascades Park Gasification Plant site provide a range of community benefits. Businesses on site and nearby bolster the local economy and generate local and state tax revenue. Green infrastructure at Cascades Park helps manage and mitigate stormwater, preventing flooding. Park amenities and commemoration areas provide entertainment venues and sites of cultural and historical significance to the community. This section describes the beneficial effects of on-site and off-site reuses spurred by site cleanup.



Figure 10. A sign and map at Cascades Park directing visitors to one of the many recreational uses on site.



Figure 11. One of the art installations found throughout Cascades Park.

Commercial Benefits

The Adderley Amphitheater

The park's amphitheater opened in 2014. An entertainment hub for Tallahassee, it hosts up to 3,240 people for concerts and events organized by Leon County's Division of Tourism. It offers fixed seating and lawn seating. Concession stands provide snacks and beverages. In 2022, the amphitheater generated an estimated \$298,000 in revenue.



Figure 12. The Adderley Amphitheater with its 3,240 seats during the day.



Figure 13. The Adderley Amphitheater at night, during a concert (source: city of Tallahassee).

The Edison Restaurant / Power Plant Café

These eateries are located in an historic 12,092-square-foot former utility building on site. The Edison Restaurant serves brunch, lunch, and dinner, as well as take-out picnic baskets for people to enjoy in the park. The Power Plant Café serves breakfast, sandwiches, and snacks, and hosts happy hours. Both the restaurant and café are located in the Old City Electric Building, Tallahassee's second coal-fired power plant, which was built in 1921.



Figure 14. The Edison Restaurant.



Figure 15. The Power Plant Café.

Off-Site Impacts: Leveraging Site Redevelopment to Drive Areawide Revitalization

Cleanup and redevelopment at Cascades Park are part of the city's broader efforts to revitalize downtown Tallahassee. The city's 2024 Five-Year Strategic Plan includes an objective for economic development, which includes specific targets for assessing, remediating, and redeveloping brownfield areas, and investing in stormwater capacity enhancements. In November 2014, voters approved an extension of the sales tax that created Blueprint, funding it through 2039. The Capital Cascades Trail project, managed by Blueprint, is designed to provide a multi-faceted, multi-use stormwater and recreation facility and connected trail network. Areas of Cascades Park and the corridors overlap with segments of the Capital Cascades Trail. The city's successful redevelopment of Cascades Park helped spur redevelopment and revitalization efforts in line with the city's broader renewal goals for the surrounding area.

The Gaines Street Corridor

The Gaines Street Corridor is a stretch of Gaines Street directly north of the site that the city has identified as a target investment area for redevelopment. In March 2000, the city designated the corridor under its Brownfields program, making it eligible for federal grant funding. EPA's Brownfields program provides grants and technical assistance for the cleanup and reuse of properties whose expansion or redevelopment is complicated by the presence of contamination. Contamination impacting these brownfield properties are not related to the site. The city also adopted the Gaines Street Revitalization Plan in 2001. It suggested a series of recommendations for Gaines Street, including improving vehicular and pedestrian access. The plan will be funded from sales taxes as part of Blueprint. Remediation work took place from 2009 to 2014.

Commercial developer North American Properties acquired properties along Gadsden Street north of the site in 2017 and redeveloped the area in line with the Tallahassee Community Redevelopment Agency's plan to establish the Cascades Project, a vibrant live-work-play-stay destination. The Cascades Project includes two city blocks directly north of the site, bound by East Gaines Street to the north and South Calhoun Street to the west. The project is designed to complement the park and provide more amenities, including retail, restaurants, office space, and other support uses. The Cascades Project finished in spring 2021. The \$158 million redevelopment project is the largest in downtown Tallahassee's history.

Florida State University's Center for Economic Forecasting and Analysis

In March 2017, the Center for Economic Forecasting and Analysis at Florida State University partnered with the Tallahassee-Leon County Office of Economic Vitality to prepare an economic impact analysis for the mixed-use development at Cascades Park. The analysis calculated direct and indirect impacts for the Tallahassee Metropolitan Statistical Area using the IMPLAN model. The Center estimated that the economic impact of the mixed-use development at Cascades Park will total 2,903 jobs, totaling nearly \$118 million in wages and more than \$353 million in total economic output, in 2017 dollars.

Today, the Cascades Project includes the AC Hotel by Marriott, the Millstream at Cascades apartments, and the Merestone office building, as well as 20,000 square feet of retail space, 14,500 square feet of restaurant space, and other support uses. The 154-room AC Hotel by Marriott opened in May 2021. The Millstream at Cascades apartment complex is a 161-unit luxury facility that is located next to the AC Hotel by Marriott. It offers apartments ranging in size from studios to three-bedroom units, and its amenities include a gym, a clubroom, and a rooftop pool. The apartment complex's name references Tallahassee founder John Lee Williams, who used the term "millstream" to refer to a creek that passed through what is now Cascades Park. The Merestone office building is located between the AC Hotel by Marriott and the Adderley Amphitheater. Its tenants include the Tallahassee Visitor Information Center and Gift Shop. HCA Healthcare's North Florida Division is the next tenant scheduled to move into the office building.



Figures 16-19. View of Cascades Park just after it opened; a completed building at the Cascades Project; the off-site AC Hotel by Marriott, and the Tallahassee Visitor Information Center and Gift Shop; the 161-unit Millstream at Cascades apartment complex.

South Monroe Street Corridor Brownfields Area

After the redevelopment of the Gaines Street Corridor, the city sought to replicate its success in other Tallahassee downtown areas. The city of Tallahassee has one of the most successful brownfields programs not only in the Southeast, having received more than \$2.6 million in federal brownfields grant funding since 2008. In 2016, the city designated the South Monroe Street Corridor Brownfields area. The street was in need of environmental remediation due to the history of landfilling, dry cleaner, and underground storage tank operations along the street, and its full economic potential could not be realized until contamination was addressed. The corridor stretches along South Monroe Street from FAMU Way to Orange Avenue, encompassing more than 300 properties. Most recently, in 2022, the City was awarded a \$500,000 EPA Community Wide Assessment grant. This grant will allow the city to assess and clean up the properties, reducing blight, protecting the health of the community and the environment, and allowing for the eventual reuse of the properties.

FAMU Way Improvements

There have also been projects, renovations and development efforts on the south end of Cascades Park, along and next to FAMU Way. The city's Five-Year Strategic Plan identifies FAMU Way as a target for enhancing the city's network of roads, bike lanes, and sidewalks. In 2016, a 1,100-square-foot vacant building on the northeast corner of Adams Street and FAMU Way was renovated for use as a restaurant. On the southeast corner of FAMU Way and South Monroe Street is the Proof Brewing facility, a 32,000-square-foot brewery, restaurant, and beer garden that opened in 2019. Renovation projects in the area have resulted in the opening of the Lucky Goat Coffee Shop and updates to the 26,000-square-foot Railroad Crossing Shopping Center.

Historical and Cultural Sites

Cascades Park hosts several commemorative sites that honor Tallahassee's culture and history. Cascades Park itself is on the National Register of Historic Places, reflecting the role it played in the selection of Tallahassee as Florida's capital city. Meridian Plaza is the centerpiece of the Adderley Amphitheater. A marker established at this location in 1824 designates the spot from which all surveys in Florida are calculated. Once indicated by a concrete monument, it was replaced with an inset brass plate during park renovations in 2014. Cascade Fountain, located next to the marker, celebrates the selection of Tallahassee as Florida's capital. The Centennial Field Memorial is located at the western end of the park. Centennial Field was a baseball stadium that hosted local, regional, and national sporting events, as well as collegiate and community events. The city built the field in 1924 to celebrate Tallahassee's 100th anniversary. The field was demolished in 1975. Its history is now commemorated with the Centennial Field Memorial. A second memorial, the Korean War Memorial, is at the eastern end of the park. Built in 1999 and opened on the 50th anniversary of the start of the

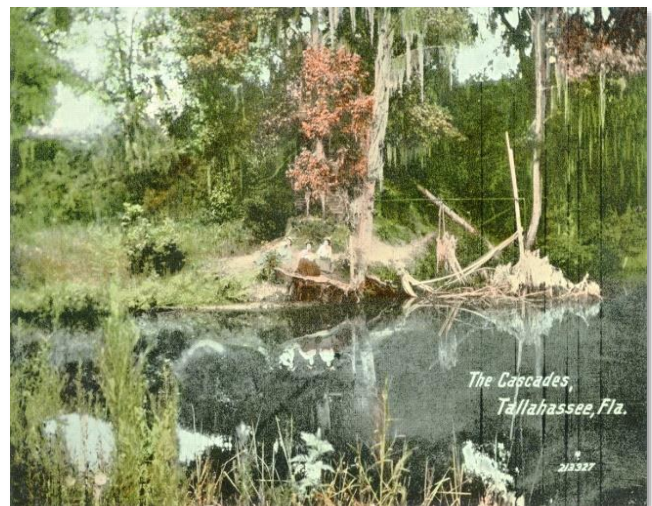


Figure 20. A postcard from 1912 showing the Cascades Park area.

war, the memorial pays tribute to Floridians who served their country during the conflict.

The adjacent Cascades Project also includes historically and culturally significant markers. The Millstream at Cascades apartment complex borders the Leon County Health Unit. Built in 1939, the facility reflected a new, progressive approach to public health, and was listed on the National Register of Historic Places in 2018.

The location of the AC Hotel by Marriott was once the site of the Leon County Jail. The jail was built in 1937, closed in 1996 and demolished in 2018. During the 1960s, it held detained students participating in non-violent protests and sit-ins during the civil rights movement. The students opted for “jail over bail”, attracting national and international attention. A community memorial highlighting their activism was unveiled there in August 2022. The Tallahassee Civil Rights Memorial consists of 14 steel panels with images and text that mark the events leading up to and following the protest. The exhibit also includes a reproduction of a letter from Dr. Martin Luther King, Jr. sent to the Tallahassee activists and lists the names of Tallahassee’s civil rights “foot soldiers”.

Smokey Hollow Commemoration

The Smokey Hollow neighborhood, a vibrant African American community founded in the 1890s, occupied about half of present-day Cascades Park. The community was removed by the state during an urban renewal project in the 1960s, displacing hundreds of people from their homes.

The commemoration, located north of the site, remembers and celebrates the community. It features a pavilion, community, and heritage gardens, interpretive panels, and spirit houses, the shotgun house style that defined the neighborhood. A restored barbershop is a tribute to the local businesses that once served Smokey Hollow.



Figure 21. A close-up view of the marker at Meridian Plaza.



Figure 22. The Millstream at Cascades apartments. (“Cascades Park (Tallahassee), Korean War Memorial 01” by Michael Rivera/[CC BY 3.0](https://creativecommons.org/licenses/by/3.0/))

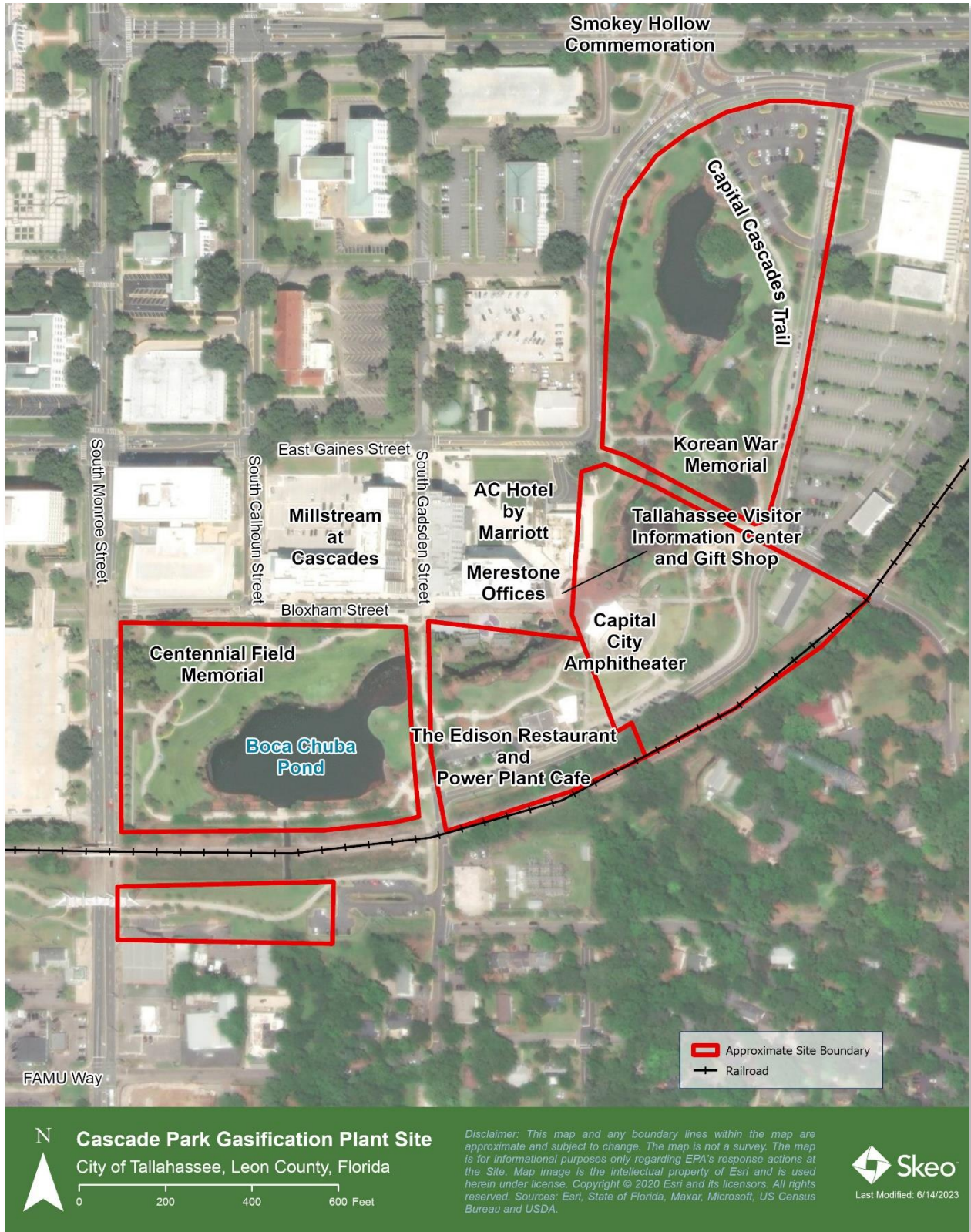


Figure 23. A map of the site and some of the area's current features.

Stormwater Mitigation

The city's 2024 Five-Year Strategic Plan includes a five-year target goal of investing \$25 million through 2024 in stormwater capacity enhancements to improve water quality and mitigate flooding in the urban service area. Cascades Park is designed to be a "floodable park"; during major storm events, it provides flood relief to nearly 1,480 acres of drainage areas north and south of the site. The park features a network of underground channels, open streams and retention ponds. A large underground channel called a box culvert diverts the runoff generated by large storm events directly to Boca Chuba Pond, protecting a restored stream and minimizing impacts on the park.



Figures 24-27. A culvert on site; a creek that runs through Cascades Park; a stormwater retention basin and sign; an educational sign sharing Cascades Park's stormwater mitigation features.

National Stormwater Calculator

EPA's National Stormwater Calculator estimates the annual amount of rainwater and frequency of runoff from a site using green infrastructure as low-impact development controls. The stormwater calculator is a helpful tool for parties interested in reducing runoff, including developers, landscape architects, urban planners, and homeowners.

This case study used the stormwater calculator to estimate the average annual runoff and maximum rainfall retained attributed to stormwater controls at the site. The calculator focused on AOC 1 and AOC 3, which includes Boca Chuba Pond. Baseline conditions assumed the area's redevelopment as a paved commercial area. Stormwater controls were set to mimic current site conditions, including Boca Chuba Pond.

The calculator estimated that the site's stormwater controls would reduce average annual runoff by a third, and would increase maximum rainfall retention by 90%, compared to scenarios where the area was paved completely.

Recreational Uses

Cascades Park offers a variety of recreation amenities. Adderley Amphitheater hosts concerts and events on its canopied 80-foot-by-55-foot stage. Imagination Fountain attracts children with a water-play area and a nighttime light and sound show. Capital Cascades Trail runs through the park. The park also includes several playgrounds. Discovery at Cascades is a showcase of Florida environments, habitat gardens, and play areas for children.



Figure 28. A map of Cascades Park and some of its recreational amenities.



Figure 29. A slide at a park playground.



Figures 30-33. Seating at the Adderley Amphitheater; the Imagination Fountain; walking paths through the park; the entrance to Discovery at Cascades.

Planned Developments

North American Properties sold the Cascades Project to the Becovic Management Group in May 2022. When completed, Cascades Project will feature retail areas, office space, dining, housing, and pathways that connect to downtown. The project also includes the restoration of the Old City Waterworks building, the preservation of the former Leon County Health Unit, and the recently completed Tallahassee Civil Rights Memorial. It also includes refurbishment of the historic Old City Waterworks building on the northeast corner of Gaines Street and Gadsden Street. The project will convert the building that housed Tallahassee's first public water system into a brewery and taproom that can host about 150 people.

Permitting is underway for development of 12 single-family homes near the intersection of Franklin Boulevard and East Jefferson Street, just north of the park.

Construction of 30,000 square feet of restaurant/distillery and retail space is underway on the southeast corner of South Monroe Street and Oakland Avenue East, just south of the park.

Property Values and Tax Revenue

Site and site-related properties help generate property tax revenue that support local government and public services. Today, properties that make up Cascade Park have a combined value of over \$29 million. The park is composed of five property parcels owned by the City, making them exempt from property taxes. However, the restaurant that leases one property in the park generated over \$19,000 in property tax revenue in 2022. The Cascades Project properties next to Cascades Park are valued at over \$17 million. In 2022, when tenants were just beginning to occupy the Cascades Project properties, the properties generated over \$300,000 in property taxes. These formerly vacant properties previously provided no tax revenue to the City, and the 2022 tax revenue is expected to increase with greater occupancy of the buildings. On-site and site-related businesses also generate tax revenue through the collection of sales taxes, which support state and local governments.¹ See the technical appendix for more information on methodologies used, a table showing information about specific businesses and a table showing individual parcel value and property tax information.

Conclusion

Collaboration and cooperation among EPA, the city of Tallahassee, Blueprint, the state of Florida, and developers was vital to the site's successful cleanup and beneficial reuse. The cleanups at and around the Cascade Park Gasification Plant site protected public health and the environment, returned the area to beneficial use and spurred investment projects such as the Cascades Project. Thoughtful design also enabled Cascades Park to provide stormwater mitigation services for downtown Tallahassee.

Today, this once-contaminated area now supports businesses, recreation facilities, cultural and historical sites, and green infrastructure. On-site businesses support local economic growth, providing over \$200,000 in estimated annual employee income. They generate more than \$700,000 in annual sales revenue. Cascade Park's cleanup and reuse provided an impetus for redevelopment of corridors around the site, broadening the site's scope of positive economic impact. The city's plans for revitalizing downtown Tallahassee have taken hold and continue to provide benefits through strategic investments in economic revitalization and growth in communities connected to the park.



Figure 34. A view of Boca Chuba Pond and the Cascades Project.

*For more information about EPA's Superfund Redevelopment Program, visit:
<https://www.epa.gov/superfund-redevelopment>.*

¹ The Florida sales tax rate is 6%. The sales tax in Leon County is 1.5%. For more information, visit: https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx and <https://www.leontaxcollector.net>.



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Technical Appendix

Employment Information for On-Site Jobs

EPA obtained the data included in this appendix directly from reputable sources and reported the data as presented by those sources. Information on the number of employees and sales volume for on-site businesses came from the Hoovers/Dun & Bradstreet (D&B) database.¹ D&B maintains a database of over 300 million businesses worldwide. When Hoovers/D&B database research was unable to identify employment and sales volume for on-site businesses, EPA used the Reference Solutions database.² These databases include data reported by businesses. Accordingly, some reported values might be underestimates or overestimates.

Wage and Income Information for On-Site Jobs

EPA obtained wage and income information from the U.S. Bureau of Labor Statistics (BLS). Part of the U.S. Department of Labor, the BLS is the principal federal agency responsible for measuring labor market activity, working conditions and price changes in the economy. All BLS data meet high standards of accuracy, statistical quality and impartiality.

EPA used the BLS Quarterly Census of Employment and Wages database to obtain average weekly wage data for businesses at the Cascade Park Gasification Plant site. Average weekly wage data were identified by matching the North American Industry Classification System (NAICS) codes for each type of business with weekly wage data for corresponding businesses in Leon County. If weekly wage data were not available at the county level, EPA sought wage data by state or national level, respectively. In cases where wage data were not available for the six-digit NAICS code, EPA used higher-level (less-detailed) NAICS codes to obtain the wage data.

To determine the annual wages (mean annual) earned from jobs generated by each of the selected businesses at the Cascade Park Gasification Plant site, EPA multiplied the average weekly wage figure by the number of weeks in a year (52) and by the number of jobs (employees) for each business.

¹ <http://www.dnb.com>

² <https://www.thereferencegroup.com>

Table A1. Cascade Park Gasification Plant Site: Information for On-Site Organizations and Businesses

On-Site Business	NAICS Code ^a	NAICS Title	Employees ^b	Average Weekly Wage (2021) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2022) ^b
Capital City Amphitheater	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	1	\$672	\$34,944	\$34,944	\$298,000
Lofty Designs Florist	424930 ^e	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	NA	\$1,017	\$52,884	NA	NA
The Edison Restaurant/Power Plant Café	722511	Full-Service Restaurants	8	\$405	\$21,060	\$168,480	\$426,000
Totals			9			\$203,424	\$724,000

^a NAICS code provided in the Reference Solutions database, unless otherwise noted.

^b Data are from the Reference Solutions database.

^c Average weekly wage per employee based on BLS 2021 Average Weekly Wage data.

^d Total annual income figures derived by multiplying "Number of Employees" by "Annual Wage (Mean Annual) per Employee".

^e NAICS code assumed based on business website information.

NA = not available.

Property Values and Local Tax Revenue Generated from Property Taxes

EPA obtained data on the most recently assessed values for property parcels at the Cascade Park Gasification Plant site in June 2023 through property records accessible through Leon County’s online property appraisal database.³ EPA also obtained 2022 property tax information for the site parcels.

Table A2. Property Value and Tax Summary for Taxes Payable in 2022 for On-Site Properties

Parcel ID	Total Market Value of Land and Improvements (2022)	Total Property Tax ^a (2022)
1131250000010	\$27,156,116	NA
4101200140000	\$6,098	NA
4101208090000	\$994,918	\$19,683
4101208050000	\$142,876	NA
4101208070000	\$1,294,278	NA
Totals	\$29,594,286	\$19,683

^a Parcels without property tax values are exempt from property tax.

NA = not available.

Table A3. Property Value and Tax Summary for Taxes Payable in 2022 for Cascades Project Properties

Parcel ID	Total Market Value of Land and Improvements (2022)	Total Property Tax ^a (2022)
2136250311180	\$258,737	\$5,118.73
2136250000001	\$1	NA
2136320000CEO	\$1	NA
213632000LCEO	\$1	NA
2136320000010	\$1,122,220	\$22,201.44
2136320000030	\$499,268	\$0.00
213632000005B	\$14,190	\$280.73
213632000005C	\$50,534	\$999.74
213632000005D	\$11,396	\$225.45

³ <https://www.leonpa.org/pt/search/commonsearch.aspx?mode=parid>

Parcel ID	Total Market Value of Land and Improvements (2022)	Total Property Tax ^a (2022)
2136320000020	\$269,321	\$5,328.11
2136320000040	\$596,860	\$11,807.98
213632000005A	\$11,990	\$237.22
2136290000020	\$13,069,413	\$258,558.73
21362900001A0	\$51,590	\$1,020.65
2136290000080	\$1	NA
2136290000090	\$123,398	\$2,441.24
2136290000060	\$607,068	\$12,009.93
213629000LCEO	\$1	NA
2136290000CEO	\$1	NA
2136290000070	\$1	NA
2136290000040	\$380,204	\$7,521.77
2136290000030	\$112,811	NA
21362900001B0	\$39,424	\$779.95
2136290000050	\$379,478	\$7,507.40
213629000OSCU	\$1	NA
Totals	\$17,597,910	\$336,039

^a Parcels without property tax values are exempt from property tax.

NA = not available.