

**SAMPLE G**

**[Brownfield Plan Cover Page]**

**[County, City, Village or Township] OF \_\_\_\_\_**

**Brownfield Redevelopment Authority**

**Brownfield Plan**

[Name of Authority Director]

[Address]

[Phone Number]

Prepared with the assistance of:

[List others that provided assistance in the preparation of this plan]

Approved by the Brownfield Redevelopment Authority on [enter date approved]

Approved by the governing body of the local jurisdiction on [enter date approved]

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## SAMPLE BROWNFIELD PLAN

### I. INTRODUCTION AND PURPOSE

[In this section, give a general overview of the proposed redevelopment project and the overall benefits to the community.]

The purpose of this plan, to be implemented by the Authority, is to satisfy the requirements for a Brownfield Plan as specified in Act No. 381 of the Public Acts of 1996, MCLA 125.2651 et. seq., which is known as the “Brownfield Redevelopment Financing Act.”

### II. GENERAL DEFINITIONS AS USED IN THIS PLAN

“Additional response activities” means response activities proposed as part of a brownfield plan that are in addition to a baseline environmental assessment activities and due care activities for an eligible property. MCLA 125.2652(a)

“Authority” means a brownfield redevelopment authority created under this act. MCLA 125.2652(b)

“Baseline environmental assessment” means that term as defined in Section 20101 of Part 201 (environmental remediation) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being Section 324.20101 of the Michigan Compiled Laws. MCLA 125.2652(c)

“Baseline environmental assessment activities” means those response activities identified as part of a brownfield plan that are necessary to complete a baseline environmental assessment for an eligible property in the brownfield plan. MCLA 125.2652(d)

“Board” means the governing body of an authority. MCLA 125.2652(e)

“Brownfield plan” means a plan that meets the requirements of Section 13 and is adopted under Section 14. MCLA 125.2652(f)

“Captured taxable value” means the amount in one year by which the current taxable value of an eligible property subject to a brownfield plan, including the taxable value or assessed value, as appropriate, of the property for which specific taxes are paid in lieu of property taxes, exceeds the initial taxable value of that eligible property. The state tax commission shall prescribe the method for calculated captured taxable value. MCLA 125.2652(g)

“Chief executive officer” means the mayor of a city, the village manager of a village, the township supervisor of a township, or the county executive of a county or, if the county does not have an elected county executive, the chairperson of the county board of commissioners. MCLA 125.2652(h)

“Department” means the department of environmental quality. MCLA 125.2652(i)

“Due care activities” means those response activities identified as part of a brownfield plan that are necessary to allow the owner or operator of an eligible property in the plan to comply with the requirements of Section 20107a of Part 201 of Act No. 451 of the Public Acts of 1994, being Section 324.20107a of the Michigan Compiled Laws. MCLA 125.2652(j)

“Eligible activities” means one or more of the following:

- (I) Baseline environmental assessment activities.
- (II) Due care activities.
- (III) Additional response activities. MCLA 125.2652(k)

“Eligible property” means a facility as that term is defined in Section 20101 of Part 201 of Act No. 451 of the Public Acts of 1994, being Section 324.20101 of the Michigan Compiled Laws, and adjacent or contiguous parcels if the development of the adjacent and contiguous parcels is estimated to increase the captured taxable value of the facility for which eligible activities are proposed under a brownfield plan. Eligible property shall include, to the extent included in a brownfield plan, personal property located on the facility. MCLA 125.2652(l)

“Fiscal year” means that fiscal year of the authority. MCLA 125.2652(m)

“Governing body” means the elected body having legislative powers of a municipality creating an authority under this act. MCLA 125.2652(n)

“Initial taxable value” means the taxable value of an eligible property identified in and subject to a brownfield plan at the time the resolution adding that eligible property in the brownfield plan is adopted, as shown by the most recent assessment roll for which equalization has been completed at the time the resolution is adopted. Property exempt from taxation at the time the initial taxable value is determined shall be included with the initial taxable value of zero. Property for which a specific tax is paid in lieu of property tax shall not be considered exempt from taxation. The state tax commission shall prescribe the method for calculating the initial taxable value of property for which a specific tax was paid in lieu of property tax. MCLA 125.2652(o)

“Local taxes” means all taxes levied other than taxes levied for school operating purposes. MCLA 125.2652(p)

“Municipality” means all of the following:

- (I) A city.
- (II) A village.
- (III) A township in those areas of the township that are outside of a village.
- (IV) A township in those areas of the township that are in a village upon the concurrence by resolution of the village in which the zone would be located.
- (V) A county upon the concurrence by resolution of the city or village or township in which the zone would be located. MCLA 125.2652(q)

“Remedial action plan” means a plan that meets both of the following requirements:

- (I) Is a remedial action plan as that term is defined in Section 20101 of Part 201 of Act No. 451 of the Public Acts of 1994, being Section 324.20101 of the Michigan Compiled Laws.
- (II) Describes each individual activity to be conducted to complete an eligible activity and the associated costs of each individual activity. MCLA 125.2652(r)

“Response activity” means that term as defined in Section 20101 of Part 201 of Act No. 451 of the Public Acts of 1994, being Section 324.20101 of the Michigan Compiled Laws. MCLA 125.2652(s)

“Specific taxes” means a tax levied under Act No. 198 of the Public Acts of 1974, being Sections

207.551 to 207.572 of the Michigan Compiled Laws, the commercial redevelopment act, Act No. 255 of the Public Acts of 1978, being Sections 207.651 to 207.668 of the Michigan Compiled Laws; the enterprise zone act, Act No. 224 of the Public Acts of 1985, being Sections 125.2101 to 125.2123 of the Michigan Compiled Laws, Act No. 189 of the Public Acts of 1953, being Sections 211.181 to 211.182 of the Michigan Compiled Laws; or the technology park development act, Act No. 385 of the Public Acts of 1984, being Sections 207.701 to 207.718 of the Michigan Compiled Laws. MCLA 125.2652(t)

“Tax increment revenues” means the amount of ad valorem property taxes and specific taxes attributable to the application of the levy of all taxing jurisdictions upon the captured taxable value of each parcel of eligible property subject to a brownfield plan and personal property located on that property. Tax increment revenues exclude ad valorem property taxes specifically levied for the payment of principal of and interest on either obligations approved by the electors or obligations pledging the unlimited taxing power of the local governmental unit, and specific taxes attributable to those ad valorem property taxes. Tax increment revenues attributable to eligible property also exclude the amount of ad valorem property taxes or specific taxes captured by a downtown development authority, tax increment finance authority, or local development finance authority if those taxes were captured by these other authorities on the date that eligible property became subject to a brownfield plan under this act. MCLA 125.2652(u)

“Taxable value” means the value determined under Section 27a of the general property tax act, Act No. 206 of the Public Acts of 1893, being Section 211.27a of the Michigan Compiled Laws. MCLA 125.2652(v)

“Taxes levied for school operating purposes” means all of the following:

- (I) The taxes levied by a local school district for operating purposes.
- (II) Taxes levied under the state education tax act, Act No. 331 of the Public Acts of 1993, being Section 211.901 to 211.906 of the Michigan Compiled Laws.
- (III) That portion of specific taxes attributable to taxes described under Subparagraphs (I) and (II).  
MCLA 125.2652(w)

“Work plan” means a plan that describes each individual activity to be conducted to complete an eligible activity and the associated costs of each individual activity as approved by the department. MCLA 125.2652(x)

“Zone” means a brownfield redevelopment zone designated under Section 4. MCLA 125.2652(y)

“Eligible activity” means that term as defined in the brownfield redevelopment financing act. MCLA 208.38d(8)(a)

“Eligible investment” means demolition, construction, restoration, alteration, renovation, or improvement of buildings on eligible property and the addition of machinery, equipment, and fixtures to eligible property after the date that eligible activity on that eligible property has started pursuant to a brownfield plan under the brownfield redevelopment financing act, if the costs of the eligible investment are not otherwise reimbursed to the taxpayer or paid for on behalf of the taxpayer from any source other than the taxpayer. MCLA 208.38d(8)(b)

“Eligible property” means property that is a facility as that term is defined in Section 20101 of Part 201 (environmental remediation) of the natural resources and environmental protection action, Act

No. 451 of the Public Acts of 1994, being Section 324.20101 of the Michigan Compiled Laws, or property that was a facility as defined in Section 20101 of Act No. 451 of the Public Acts of 1994 prior to the completion of eligible activity pursuant to a brownfield plan under the brownfield redevelopment financing act. MCLA 208.38d(8)(c)

“Qualified taxpayer” means a taxpayer that meets both of the following criteria:

- (I) Owns or leases an eligible property that is located within a brownfield redevelopment zone designated pursuant to the brownfield redevelopment financing act and on which eligible activity has started pursuant to a brownfield plan under the brownfield redevelopment financing act.
- (II) The taxpayer is not liable under Section 20126 of Part 201 of Act No. 451 of the Public Acts of 1994, being Section 324.20126 of the Michigan Compiled Laws, for response activity at an eligible property to which the credit is attributable. MCLA 208.38d(8)(d)

“Response activity” means that term as defined in the brownfield redevelopment financing act. MCLA 208.38d(8)(e)

### **III. ELIGIBLE PROPERTIES WITH THE BROWNFIELD ZONE**

#### **A. [Insert project name and address]**

***[Describe the project including the address, amount of private investment to be made, eligible activities anticipated to be undertaken, number of jobs created and a summary of known environmental contamination and the ways in which the developer plans to work with the Authority (ie, using the SBT credits and tax increment financing to pay for eligible activities).]***

#### **1. Description of Costs to Be Paid for With Tax Increment Revenues and Summary of Eligible Activities**

A description of the costs of the plan intended to be paid for with the tax increment revenues, including a brief summary of the eligible activities that are proposed for each eligible property. MCLA 125.2663(1)(a)

***[Describe the costs to be paid with tax increment revenues, including costs incurred by the developer, plus the financing and administrative costs to be incurred by the Authority. These costs should also appear in tabular form (Schedule 1).]***

#### **2. Estimate of Captured Taxable Value and Tax Increment Revenues**

An estimate of the captured taxable value and tax increment revenues for each year of the plan from each parcel of eligible property and in aggregate. The plan may provide for the use of part or all of the captured taxable value, including deposits in the local site remediation revolving fund, but the portion intended to be used shall be clearly stated in the plan. The plan shall not provide either for an exclusion from captured taxable value of a portion of the captured taxable value or for an exclusion of the tax levy of 1 or more taxing jurisdictions unless the tax levy is excluded from tax increment revenues in Section 2(u), or unless the tax levy is excluded from capture under Section 15. MCLA 125.2663(1)(b)

***[The estimated captured taxable value for this development by year and in aggregate should be depicted in tabular form (Schedule 2). Captured taxable values are determined using the estimated taxable values for the developer's investment (Schedule 3). The estimated current taxable value and initial taxable value, by year and in aggregate, for each taxing jurisdiction should be depicted in tabular form (Schedules 4 and 5, respectively).]***

***[The estimated tax increment revenues generated, by year and in aggregate, for each taxing jurisdiction should be depicted in tabular form (Schedule 6). If appropriate, the split of taxes collected in the summer and winter should also be depicted in tabular form (Schedule 7)].***

***[The estimated amount of deposits of excess tax increment revenues into the Authority's Local Site Remediation Revolving Fund, by year and in aggregate, should be depicted in tabular form (Schedule 8).]***

### **3. Method of Financing and Description of Advances by the Municipality**

The method by which the costs of the plan will be financed, including a description of any advances made or anticipated to be made for the costs of the plan from the municipality. MCLA 125.2663(1)(c)

***[Describe how the eligible activities described previously will be financed. If the developer will be financing these eligible costs, a method and agreement for reimbursement to the developer by the Authority may be considered (Schedule 9). If school taxes are to be captured, according to an approved DEQ work plan, the split between school and non-school taxes captured should be depicted in tabular form (Schedule 10).]***

### **4. Maximum Amount of Note or Bonded Indebtedness**

The maximum amount of note or bounded indebtedness to be incurred, if any. MCLA 125.2663(1)(d)

***[Enter the maximum amount of a note or bonded indebtedness for the development.]***

### **5. Duration of Brownfield Plan**

The duration of the brownfield plan, which shall not exceed the lesser of the period authorized under Subsections (4) and (5) or 30 years. MCLA 125.2663(1)(e)

***[If tax increment financing is to be used to reimburse for eligible activities, the Plan will remain in effect for as many years as is required to fully reimburse for all eligible costs, including the cost of capital, plus to make deposits of the maximum amount of excess tax increment revenues allowed by the Act into the Authority's Local Site Remediation Revolving Fund (estimated to be in excess of 30 years), or 30 years, whichever is less.]***

### **6. Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions**

An estimate of the impact of tax increment financing on the revenues of all taxing jurisdictions in which the eligible property is located. MCLA 125.2663(1)(f)

***[Describe, in tabular form, the amount of tax increment revenues captured by the Authority for this development for each taxing jurisdiction (Schedule 6).]***

## **7. Legal Description, Property Map and Personal Property**

A legal description of each parcel of eligible property to which the plan applies, a map showing the location and dimensions of each eligible property, and a statement of whether personal property is included as part of the eligible property. MCLA 125.2663(1)(g)

***[Include a legal description of the property, a map of the property, and whether or not there is any personal property included as part of the eligible property.]***

## **8. Estimates of Residents and Displacement of Families**

Estimates of the number of persons residing on each eligible property to which the plan applies and the number of families and individuals to be displaced. If occupied residences are designated for acquisition and clearance by the authority, the plan shall include a demographic survey of the persons to be displaced, a statistical description of the housing supply in the community, including the number of private and public units in existence or under construction, the condition of those in existence, the number of owner-occupied and renter-occupied units, the annual rate of turnover of the various types of housing and the range of rents and sale prices, an estimate of the total demand for housing in the community, and the estimated capacity of private and public housing available to displaced families and individuals. MCLA 125.2663(1)(h)

***[List the estimates of the number of persons residing on each eligible property to which this plan applies, the number of families to be displaced and a demographic survey and information regarding housing in the community.]***

## **9. Plan for Relocation of Displaced Persons**

A plan for establishing priority for the relocation of persons displaced by implementation of the plan. MCLA 125.2663(1)(l)

***[Include a plan for relocation of displaced persons.]***

## **10. Provisions for Relocation Costs**

Provision for the costs of relocating persons displaced by implementation of the plan, and financial assistance and reimbursement of expenses, including litigation expenses and expenses incident to the transfer of title, in accordance with the standards and provisions of the federal uniform relocation assistance and real property acquisition policies act of 1970, Public Law 91-646, 84 Stat. 1894. MCLA 125.2663(1)(j)

***[Describe provisions for the costs of relocating persons displaced by the implementation of the plan.]***

## **11. Strategy for Compliance with Michigan's Relocation Assistance Law**

A strategy for compliance with Act No. 227 of the Public Acts of 1972, being Sections 213.321 to

213.332 of the Michigan Compiled Laws. MCLA 125.2663(1)(k)

***[Include a strategy for compliance with Act No. 227 of the Public Acts of 1972, being Sections 213,321 to 213.332 of the Michigan Compiled Laws.]***

**12. Description of Proposed Use of Local Site Remediation Revolving Fund**

A description of proposed use of the local site remediation revolving fund. MCLA 125.2663(1)(l)

***[Describe the proposed use of the proceeds of the Authority’s Local Site Remediation Revolving Fund.]***

The proceeds of the Brownfield Redevelopment Authority’s Local Site Remediation Revolving Fund will be used in accordance with the Act. The Authority currently anticipates using the fund to pay eligible activity costs at other eligible properties included in the plan, including, but not limited to the properties included in this plan, as well as other eligible properties which may be included in the plan as amended in the future.

**ATTACHMENTS**

**[Map of the boundaries of the Brownfield Zone for the Authority.]**

**[Map of the property described in Section III(A)(7) of this plan.]**

**LIST OF SCHEDULES**

- SCHEDULE 1 Summary of Eligible Costs
- SCHEDULE 2 Estimated Captured Taxable Values
- SCHEDULE 3 Investment Schedule and projected Taxable Values
- SCHEDULE 4 Estimated Current Taxable Values for Each Capturable Taxing Jurisdiction
- SCHEDULE 5 Initial Taxable Values for Each Capturable Taxing Jurisdiction
- SCHEDULE 6 Estimated Tax Increment Revenues Captured by Each Capturable Taxing Jurisdiction
- SCHEDULE 7 Summer and Winter Collections of Capturable Taxes
- SCHEDULE 8 Authority’s Local Remediation Revolving Fund Balance
- SCHEDULE 9 Reimbursement Schedule According to Agreement
- SCHEDULE 10 School and Non-school Operating Taxes