

HOUSE BILL No. 6137

May 28, 2002, Introduced by Rep. Toy and referred to the Committee on Land Use and Environment.

A bill to amend 1996 PA 381, entitled "Brownfield redevelopment financing act," by amending sections 2 and 13 (MCL 125.2652 and 125.2663), section 2 as amended by 2002 PA 254 and section 13 as amended by 2000 PA 145.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. As used in this act:

2 (a) "Additional response activities" means response activi-
3 ties identified as part of a brownfield plan that are in addition
4 to baseline environmental assessment activities and due care
5 activities for an eligible property.

6 (b) "Authority" means a brownfield redevelopment authority
7 created under this act.

1 (c) "Baseline environmental assessment" means that term as
2 defined in section 20101 of the natural resources and
3 environmental protection act, 1994 PA 451, MCL 324.20101.

4 (d) "Baseline environmental assessment activities" means
5 those response activities identified as part of a brownfield plan
6 that are necessary to complete a baseline environmental assess-
7 ment for an eligible property in the brownfield plan.

8 (e) "Blighted" means property that meets any of the follow-
9 ing criteria:

10 (i) Has been declared a public nuisance in accordance with a
11 local housing, building, plumbing, fire, or other related code or
12 ordinance.

13 (ii) Is an attractive nuisance to children because of physi-
14 cal condition, use, or occupancy.

15 (iii) Is a fire hazard or is otherwise dangerous to the
16 safety of persons or property.

17 (iv) Has had the utilities, plumbing, heating, or sewerage
18 permanently disconnected, destroyed, removed, or rendered inef-
19 fective so that the property is unfit for its intended use.

20 (v) Is tax reverted property owned by a qualified local gov-
21 ernmental unit, by a county, or by this state. The sale, lease,
22 or transfer of tax reverted property by a qualified local govern-
23 mental unit, county, or this state after the property's inclusion
24 in a brownfield plan shall not result in the loss to the property
25 of the status as blighted property for purposes of this act.

26 (vi) IS PROPERTY OWNED OR UNDER THE CONTROL OF A LAND BANK
27 UNDER THE MICHIGAN LAND BANK AND COMMUNITY DEVELOPMENT AUTHORITY

1 ACT. THE SALE, LEASE, OR TRANSFER OF THE PROPERTY BY A LAND BANK
2 AFTER THE PROPERTY'S INCLUSION IN A BROWNFIELD PLAN SHALL NOT
3 RESULT IN THE LOSS TO THE PROPERTY OF THE STATUS AS BLIGHTED
4 PROPERTY FOR PURPOSES OF THIS ACT.

5 (f) "Board" means the governing body of an authority.

6 (g) "Brownfield plan" means a plan that meets the require-
7 ments of section 13 and is adopted under section 14.

8 (h) "Captured taxable value" means the amount in 1 year by
9 which the current taxable value of an eligible property subject
10 to a brownfield plan, including the taxable value or assessed
11 value, as appropriate, of the property for which specific taxes
12 are paid in lieu of property taxes, exceeds the initial taxable
13 value of that eligible property. The state tax commission shall
14 prescribe the method for calculating captured taxable value.

15 (i) "Chief executive officer" means the mayor of a city, the
16 village manager of a village, the township supervisor of a town-
17 ship, or the county executive of a county or, if the county does
18 not have an elected county executive, the chairperson of the
19 county board of commissioners.

20 (j) "Department" means the department of environmental
21 quality.

22 (k) "Due care activities" means those response activities
23 identified as part of a brownfield plan that are necessary to
24 allow the owner or operator of an eligible property in the plan
25 to comply with the requirements of section 20107a of the natural
26 resources and environmental protection act, 1994 PA 451,
27 MCL 324.20107a.

1 (l) "Eligible activities" or "eligible activity" does not
2 include activities related to multisource commercial hazardous
3 waste disposal wells as that term is defined in section 62506a of
4 the natural resources and environmental protection act, 1994
5 PA 451, MCL 324.62506a, but means 1 or more of the following:

6 (i) Baseline environmental assessment activities.

7 (ii) Due care activities.

8 (iii) Additional response activities.

9 (iv) For eligible activities on eligible property that was
10 used or is currently used for commercial, industrial, or residen-
11 tial purposes that is in a qualified local governmental unit and
12 is a facility, functionally obsolete, or blighted, and except for
13 purposes of section 38d of the single business tax act, 1975
14 PA 228, MCL 208.38d, the following additional activities:

15 (A) Infrastructure improvements that directly benefit eligi-
16 ble property.

17 (B) Demolition of structures that is not response activity
18 under section ~~201~~ 20101 of the natural resources and environ-
19 mental protection act, 1994 PA 451, MCL 324.20101.

20 (C) Lead or asbestos abatement.

21 (D) Site preparation that is not response activity under
22 section ~~201~~ 20101 of the natural resources and environmental
23 protection act, 1994 PA 451, MCL 324.20101.

24 (E) ASSISTANCE TO A LAND BANK IN CLEARING OR QUIETING TITLE
25 TO AND DISPOSING OF TAX REVERTED PROPERTY AND RELATED ACTIVITIES
26 OF THE LAND BANK UNDER THE MICHIGAN LAND BANK AND COMMUNITY
27 DEVELOPMENT AUTHORITY ACT.

1 (v) Relocation of public buildings or operations for
2 economic development purposes with prior approval of the Michigan
3 economic development authority.

4 (m) "Eligible property" means property for which eligible
5 activities are identified under a brownfield plan that was used
6 or is currently used for commercial, industrial, or residential
7 purposes that is either in a qualified local governmental unit
8 and is a facility, functionally obsolete, or blighted or is not
9 in a qualified local governmental unit and is a facility, and
10 includes parcels that are adjacent or contiguous to that property
11 if the development of the adjacent and contiguous parcels is
12 estimated to increase the captured taxable value of that
13 property. ELIGIBLE PROPERTY INCLUDES, TO THE EXTENT INCLUDED IN
14 A BROWNFIELD PLAN, TAX REVERTED PROPERTY OWNED OR UNDER THE CON-
15 TROL OF A LAND BANK. Eligible property includes, to the extent
16 included in the brownfield plan, personal property located on the
17 property. Eligible property does not include qualified agricul-
18 tural property exempt under section 7ee of the general property
19 tax act, 1893 PA 206, MCL 211.7ee, from the tax levied by a local
20 school district for school operating purposes to the extent pro-
21 vided under section 1211 of the revised school code, 1976 PA 451,
22 MCL 380.1211.

23 (n) "Facility" means that term as defined in section 20101
24 of the natural resources and environmental protection act, 1994
25 PA 451, MCL 324.20101.

26 (o) "Fiscal year" means the fiscal year of the authority.

1 (p) "Functionally obsolete" means that the property is
2 unable to be used to adequately perform the function for which it
3 was intended due to a substantial loss in value resulting from
4 factors such as overcapacity, changes in technology, deficiencies
5 or superadequacies in design, or other similar factors that
6 affect the property itself or the property's relationship with
7 other surrounding property.

8 (q) "Governing body" means the elected body having legisla-
9 tive powers of a municipality creating an authority under this
10 act.

11 (r) "Infrastructure improvements" means a street, road,
12 sidewalk, parking facility, pedestrian mall, alley, bridge,
13 sewer, sewage treatment plant, property designed to reduce, elim-
14 inate, or prevent the spread of identified soil or groundwater
15 contamination, drainage system, waterway, waterline, water stor-
16 age facility, rail line, utility line or pipeline, or other simi-
17 lar or related structure or improvement, together with necessary
18 easements for the structure or improvement, owned or used by a
19 public agency or functionally connected to similar or supporting
20 property owned or used by a public agency, or designed and dedi-
21 cated to use by, for the benefit of, or for the protection of the
22 health, welfare, or safety of the public generally, whether or
23 not used by a single business entity, provided that any road,
24 street, or bridge shall be continuously open to public access and
25 that other property shall be located in public easements or
26 rights-of-way and sized to accommodate reasonably foreseeable
27 development of eligible property in adjoining areas.

1 (s) "Initial taxable value" means the taxable value of an
2 eligible property identified in and subject to a brownfield plan
3 at the time the resolution adding that eligible property in the
4 brownfield plan is adopted, as shown by the most recent assess-
5 ment roll for which equalization has been completed at the time
6 the resolution is adopted. Property exempt from taxation at the
7 time the initial taxable value is determined shall be included
8 with the initial taxable value of zero. Property for which a
9 specific tax is paid in lieu of property tax shall not be consid-
10 ered exempt from taxation. The state tax commission shall pre-
11 scribe the method for calculating the initial taxable value of
12 property for which a specific tax was paid in lieu of property
13 tax.

14 (T) "LAND BANK" MEANS THAT TERM AS DEFINED IN THE MICHIGAN
15 LAND BANK AND COMMUNITY DEVELOPMENT AUTHORITY ACT.

16 (U) ~~(t)~~ "Local taxes" means all taxes levied other than
17 taxes levied for school operating purposes.

18 (V) ~~(u)~~ "Municipality" means all of the following:

19 (i) A city.

20 (ii) A village.

21 (iii) A township in those areas of the township that are
22 outside of a village.

23 (iv) A township in those areas of the township that are in a
24 village upon the concurrence by resolution of the village in
25 which the zone would be located.

26 (v) A county.

1 (W) ~~(v)~~ "Qualified local governmental unit" means that
2 term as defined in the obsolete property rehabilitation act, 2000
3 PA 146, MCL 125.2781 TO 125.2797.

4 (X) ~~(w)~~ "Qualified taxpayer" means that term as defined in
5 sections 38d and 38g of the single business tax act, 1975 PA 228,
6 MCL 208.38d and 208.38g.

7 (Y) ~~(x)~~ "Remedial action plan" means a plan that meets
8 both of the following requirements:

9 (i) Is a remedial action plan as that term is defined in
10 section 20101 of the natural resources and environmental protec-
11 tion act, 1994 PA 451, MCL 324.20101.

12 (ii) Describes each individual activity to be conducted to
13 complete eligible activities and the associated costs of each
14 individual activity.

15 (Z) ~~(y)~~ "Response activity" means that term as defined in
16 section 20101 of the natural resources and environmental protec-
17 tion act, 1994 PA 451, MCL 324.20101.

18 (AA) ~~(z)~~ "Specific taxes" means a tax levied under 1974
19 PA 198, MCL 207.551 to 207.572; the commercial redevelopment act,
20 1978 PA 255, MCL 207.651 to 207.668; the enterprise zone act,
21 1985 PA 224, MCL 125.2101 to 125.2123; 1953 PA 189, MCL 211.181
22 to 211.182; the technology park development act, 1984 PA 385,
23 MCL 207.701 to 207.718; the obsolete property rehabilitation act,
24 2000 PA 146, MCL 125.2781 to 125.2797; ~~or~~ the neighborhood
25 enterprise zone act, 1992 PA 147, MCL 207.771 to 207.787; OR THE
26 TAX REVERTED PROPERTY CLEAN TITLE ACT.

1 (BB) ~~(aa)~~ "Tax increment revenues" means the amount of ad
2 valorem property taxes and specific taxes attributable to the
3 application of the levy of all taxing jurisdictions upon the cap-
4 tured taxable value of each parcel of eligible property subject
5 to a brownfield plan and personal property located on that
6 property. Tax increment revenues exclude ad valorem property
7 taxes specifically levied for the payment of principal of and
8 interest on either obligations approved by the electors or obli-
9 gations pledging the unlimited taxing power of the local govern-
10 mental unit, and specific taxes attributable to those ad valorem
11 property taxes. Tax increment revenues attributable to eligible
12 property also exclude the amount of ad valorem property taxes or
13 specific taxes captured by a downtown development authority, tax
14 increment finance authority, or local development finance author-
15 ity if those taxes were captured by these other authorities on
16 the date that eligible property became subject to a brownfield
17 plan under this act.

18 (CC) ~~(bb)~~ "Taxable value" means the value determined under
19 section 27a of the general property tax act, 1893 PA 206,
20 MCL 211.27a.

21 (DD) ~~(cc)~~ "Taxes levied for school operating purposes"
22 means all of the following:

23 (i) The taxes levied by a local school district for operat-
24 ing purposes.

25 (ii) The taxes levied under the state education tax act,
26 1993 PA 331, MCL 211.901 to 211.906.

1 (iii) That portion of specific taxes attributable to taxes
2 described under subparagraphs (i) and (ii).

3 (EE) ~~(dd)~~ "Work plan" means a plan that describes each
4 individual activity to be conducted to complete eligible activi-
5 ties and the associated costs of each individual activity.

6 (FF) ~~(ee)~~ "Zone" means, for an authority established
7 before ~~the effective date of the amendatory act that added sub-~~
8 ~~division (r)~~ JUNE 6, 2000, a brownfield redevelopment zone des-
9 ignated under this act.

10 Sec. 13. (1) Subject to section 15, the board may implement
11 a brownfield plan. The brownfield plan may apply to 1 or more
12 parcels of eligible property whether or not those parcels of eli-
13 gible property are contiguous and may be amended to apply to
14 additional parcels of eligible property. If more than 1 parcel
15 of eligible property is included within the plan, the tax incre-
16 ment revenues under the plan shall be determined individually for
17 each parcel of eligible property. Each plan or an amendment to a
18 plan shall be approved by the governing body of the municipality
19 and shall contain all of the following:

20 (a) A description of the costs of the plan intended to be
21 paid for with the tax increment revenues, including a brief sum-
22 mary of the eligible activities that are proposed for each eligi-
23 ble property.

24 (b) An estimate of the captured taxable value and tax incre-
25 ment revenues for each year of the plan from each parcel of eli-
26 gible property and in the aggregate. The plan may provide for
27 the use of part or all of the captured taxable value, including

1 deposits in the local site remediation revolving fund, but the
2 portion intended to be used shall be clearly stated in the plan.
3 The plan shall not provide either for an exclusion from captured
4 taxable value of a portion of the captured taxable value or for
5 an exclusion of the tax levy of 1 or more taxing jurisdictions
6 unless the tax levy is excluded from tax increment revenues in
7 section ~~2(aa)~~ 2(BB), or unless the tax levy is excluded from
8 capture under section 15.

9 (c) The method by which the costs of the plan will be
10 financed, including a description of any advances made or antici-
11 pated to be made for the costs of the plan from the
12 municipality.

13 (d) The maximum amount of note or bonded indebtedness to be
14 incurred, if any.

15 (e) The duration of the brownfield plan, which shall not
16 exceed the lesser of the period authorized under subsections (4)
17 and (5) or 30 years.

18 (f) An estimate of the impact of tax increment financing on
19 the revenues of all taxing jurisdictions in which the eligible
20 property is located.

21 (g) A legal description of each parcel of eligible property
22 to which the plan applies, a map showing the location and dimen-
23 sions of each eligible property, a statement of the characteris-
24 tics that qualify the property as eligible property, and a state-
25 ment of whether personal property is included as part of the eli-
26 gible property.

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

15 (i) A plan for establishing priority for the relocation of
16 persons displaced by implementation of the plan.

17 (j) Provision for the costs of relocating persons displaced
18 by implementation of the plan, and financial assistance and reim-
19 bursement of expenses, including litigation expenses and expenses
20 incident to the transfer of title, in accordance with the stan-
21 dards and provisions of the uniform relocation assistance and
22 real property acquisition policies act of 1970, Public Law
23 91-646, 84 Stat. 1894.

24 (k) A strategy for compliance with 1972 PA 227, MCL 213.321
25 to 213.332.

26 (l) A description of proposed use of the local site
27 remediation revolving fund.

1 (m) Other material that the authority or governing body
2 considers pertinent.

3 (2) The percentage of all taxes levied on a parcel of eligi-
4 ble property for school operating expenses that is captured and
5 used under a brownfield plan and all tax increment finance plans
6 under 1975 PA 197, MCL 125.1651 to 125.1681, the tax increment
7 finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830, or
8 the local development financing act, 1986 PA 281, MCL 125.2151 to
9 125.2174, shall not be greater than the combination of the plans'
10 percentage capture and use of all local taxes levied for purposes
11 other than for the payment of principal of and interest on either
12 obligations approved by the electors or obligations pledging the
13 unlimited taxing power of the local unit of government. This
14 subsection shall apply only when taxes levied for school operat-
15 ing purposes are subject to capture under section 15.

16 (3) Except as provided in subsections (5) and (16), tax
17 increment revenues related to a brownfield plan shall be used
18 only for costs of eligible activities attributable to the eligi-
19 ble property, the captured taxable value of which produces the
20 tax increment revenues, including the cost of principal of and
21 interest on any obligation issued by the authority to pay the
22 costs of eligible activities attributable to the eligible proper-
23 ty, and the reasonable costs of preparing a work plan or remedial
24 action plan for the eligible property, including the actual cost
25 of the review of the work plan or remedial action plan under
26 section 15. FOR PROPERTY OWNED OR UNDER THE CONTROL OF A LAND
27 BANK, TAX INCREMENT REVENUES RELATED TO A BROWNFIELD PLAN MAY BE

1 USED FOR ELIGIBLE ACTIVITIES ATTRIBUTABLE TO ANY ELIGIBLE
2 PROPERTY OWNED OR UNDER THE CONTROL OF THE LAND BANK.

3 (4) Except as provided in subsection (5), a brownfield plan
4 shall not authorize the capture of tax increment revenue from
5 eligible property after the year in which the total amount of tax
6 increment revenues captured is equal to the sum of the costs of
7 eligible activities attributable to the eligible property includ-
8 ing the cost of principal of and interest on any obligation
9 issued by the authority to pay the costs of eligible activities
10 on the eligible property, and the reasonable cost of preparing a
11 work plan or remedial action plan for eligible property, and the
12 actual cost of the department's review of the work plan or reme-
13 dial action plan.

14 (5) A brownfield plan may authorize the capture of addi-
15 tional tax increment revenue from an eligible property in excess
16 of the amount authorized under subsection (4) during the time of
17 capture for the purpose of paying the costs of eligible activi-
18 ties under subsection (3), or for not more than 5 years after the
19 time that capture is required for the purpose of paying the costs
20 of eligible activities under subsection (3), or both. Excess
21 revenues captured under this subsection shall be deposited in the
22 local site remediation revolving fund created under section 8 and
23 used for the purposes authorized in section 8. If tax increment
24 revenues levied for school operating purposes from eligible prop-
25 erty are captured by the authority for purposes authorized under
26 subsection (3), the tax increment revenues captured for deposit
27 in the local site remediation revolving fund also may include tax

1 increment revenues levied for school operating purposes in an
2 amount not greater than the tax increment revenues levied for
3 school operating purposes captured from the eligible property by
4 the authority for the purposes authorized under subsection (3).
5 Excess revenues from taxes levied for school operating purposes
6 for eligible activities authorized under subsection (15) by the
7 Michigan economic growth authority shall not be captured for
8 deposit in the local site remediation revolving fund.

9 (6) An authority shall not expend tax increment revenues to
10 acquire or prepare eligible property, unless the acquisition or
11 preparation is an eligible activity.

12 (7) Costs of eligible activities attributable to eligible
13 property include all costs that are necessary or related to a
14 release from the eligible property, including eligible activities
15 on properties affected by a release from the eligible property.
16 For purposes of this subsection, "release" means that term as
17 defined in section 20101 of the natural resources and environmen-
18 tal protection act, 1994 PA 451, MCL 324.20101.

19 (8) Costs of a response activity paid with tax increment
20 revenues that are captured pursuant to subsection (3) may be
21 recovered from a person who is liable for the costs of eligible
22 activities at an eligible property. This state or an authority
23 may undertake cost recovery for tax increment revenue captured.
24 Before an authority or this state may institute a cost recovery
25 action, it must provide the other with 120 days' notice. This
26 state or an authority that recovers costs under this subsection

1 shall apply those recovered costs to the following, in the
2 following order of priority:

3 (a) The reasonable attorney fees and costs incurred by this
4 state or an authority in obtaining the cost recovery.

5 (b) One of the following:

6 (i) If an authority undertakes the cost recovery action, the
7 authority shall deposit the remaining recovered funds into the
8 local site remediation fund created pursuant to section 8, if
9 such a fund has been established by the authority. If a local
10 site remediation fund has not been established, the authority
11 shall disburse the remaining recovered funds to the local taxing
12 jurisdictions in the proportion that the local taxing
13 jurisdictions' taxes were captured.

14 (ii) If this state undertakes a cost recovery action, this
15 state shall deposit the remaining recovered funds into the re-
16 talization revolving loan fund established under section 20108a
17 of the natural resources and environmental protection act, 1994
18 PA 451, MCL 324.20108a.

19 (iii) If this state and an authority each undertake a cost
20 recovery action, undertake a cost recovery action jointly, or
21 on behalf of the other, the amount of any remaining recovered
22 funds shall be deposited pursuant to subparagraphs (i) and (ii)
23 in the proportion that the tax increment revenues being recovered
24 represent local taxes and taxes levied for school operating pur-
25 poses, respectively.

1 (9) Approval of the brownfield plan or an amendment to a
2 brownfield plan shall be in accordance with the notice and
3 approval provisions of this section and section 14.

4 (10) Before approving a brownfield plan for an eligible
5 property, the governing body shall hold a public hearing on the
6 brownfield plan. Notice of the time and place of the hearing
7 shall be given by publication twice in a newspaper of general
8 circulation designated by the municipality, the first of which
9 shall be not less than 20 or more than 40 days before the date
10 set for the hearing.

11 (11) Notice of the time and place of the hearing on a brown-
12 field plan shall contain all of the following:

13 (a) A description of the property to which the plan applies
14 in relation to existing or proposed highways, streets, streams,
15 or otherwise.

16 (b) A statement that maps, plats, and a description of the
17 brownfield plan are available for public inspection at a place
18 designated in the notice and that all aspects of the brownfield
19 plan are open for discussion at the public hearing required by
20 this subsection.

21 (c) Any other information that the governing body considers
22 appropriate.

23 (12) At the time set for the hearing on the brownfield plan
24 required under subsection (10), the governing body shall provide
25 an opportunity for interested persons to be heard and shall
26 receive and consider communications in writing with reference to
27 the brownfield plan. The governing body shall make and preserve

1 a record of the public hearing, including all data presented at
2 the hearing.

3 (13) Not less than 20 days before the hearing on the brown-
4 field plan, the governing body shall provide notice of the hear-
5 ing to the taxing jurisdictions that levy taxes subject to cap-
6 ture under this act. The authority shall fully inform the taxing
7 jurisdictions about the fiscal and economic implications of the
8 proposed brownfield plan. At that hearing, an official from a
9 taxing jurisdiction with millage that would be subject to capture
10 under this act has the right to be heard in regard to the adop-
11 tion of the brownfield plan.

12 (14) The authority shall not enter into agreements with the
13 taxing jurisdictions and the governing body of the municipality
14 to share a portion of the captured taxable value of an eligible
15 property. Upon adoption of the plan, the collection and trans-
16 mission of the amount of tax increment revenues as specified in
17 this act shall be binding on all taxing units levying ad valorem
18 property taxes or specific taxes against property located in the
19 zone.

20 (15) If a brownfield plan includes the capture of taxes
21 levied for school operating purposes, approval of a work plan by
22 the Michigan economic growth authority before January 1, 2003 to
23 use school operating taxes and a development agreement between
24 the municipality and the owner of the eligible property are
25 required if the revenues will be used for infrastructure improve-
26 ments that directly benefit eligible property, demolition of
27 structures that is not response activity under part 201 of the

1 natural resources and environmental protection act, 1994 PA 451,
2 MCL 324.20101 to 324.20142, lead or asbestos abatement, or site
3 preparation that is not response activity under section 201 of
4 the natural resources and environmental protection act, 1994
5 PA 451, MCL 324.20101. The eligible activities to be conducted
6 described in this subsection shall be consistent with the work
7 plan submitted by the authority to the Michigan economic growth
8 authority. The department's approval is not required for the
9 capture of taxes levied for school operating purposes for eligi-
10 ble activities described in this subsection.

11 (16) A brownfield authority may reimburse reasonable and
12 actual administrative and operating expenses that include, but
13 are not limited to, baseline environmental assessments, due care
14 activities, and additional response activities, related directly
15 to work conducted by the authority on prospective eligible prop-
16 erties prior to approval of the brownfield plan and on eligible
17 properties and for eligible activities after the approval of the
18 brownfield plan, only from captured local taxes not to exceed
19 \$75,000.00 for each authority in each fiscal year. Reasonable
20 and actual administrative and operating expenses do not include
21 reasonable costs of preparing a work plan or remedial action plan
22 or the cost of the review of a work plan for which taxes may be
23 used under ~~section 13(3)~~ SUBSECTION (3).