

15.291 Definitions.

As used in this part, unless the context otherwise requires:

1. “*Abandoned public building*” means a vertical improvement, as defined in [section 15J.2](#), constructed for use primarily by a political subdivision of the state for a public purpose and whose current use is outdated or prevents a better or more efficient use of the property by the current owner. “*Abandoned public building*” includes vacant, blighted, obsolete, or otherwise underutilized property.

2. “*Brownfield site*” means an abandoned, idled, or underutilized industrial or commercial facility where expansion or redevelopment is complicated by real or perceived environmental contamination. A brownfield site includes property contiguous with the property on which the individual or commercial facility is located. A brownfield site does not include property which has been placed, or is proposed for placement, on the national priorities list established pursuant to the federal Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. §9601 et seq.

3. “*Council*” means the brownfield redevelopment advisory council established in [section 15.294](#).

4. “*Grayfield site*” means an abandoned public building or an industrial or commercial property that meets all of the following requirements:

a. The property has been developed and has infrastructure in place but the property’s current use is outdated or prevents a better or more efficient use of the property. Such property includes vacant, blighted, obsolete, or otherwise underutilized property.

b. The property’s improvements and infrastructure are at least twenty-five years old and one or more of the following conditions exists:

(1) Thirty percent or more of a building located on the property that is available for occupancy has been vacant or unoccupied for a period of twelve months or more.

(2) The assessed value of the improvements on the property has decreased by twenty-five percent or more.

(3) The property is currently being used as a parking lot.

(4) The improvements on the property no longer exist.

5. “*Green development*” means development which meets or exceeds the sustainable design standards established by the state building code commissioner pursuant to [section 103A.8B](#).

6. “*Political subdivision*” means a city, county, township, or school district.

7. “*Previously remediated or redeveloped*” means any prior remediation or redevelopment, including development for which an award of tax credits under [this part](#) has been made.

8. “*Qualifying investment*” means costs that are directly related to a qualifying redevelopment project and that are incurred after the project has been registered and approved by the board. “*Qualifying investment*” only includes the purchase price, the cleanup costs, and the redevelopment costs.

9. “*Qualifying redevelopment project*” means a brownfield or a grayfield site being redeveloped or improved by the property owner. “*Qualifying redevelopment project*” does not include a previously remediated or redeveloped brownfield or grayfield site.

10. “*Redevelopment tax credits program*” means the tax credits program administered pursuant to sections [15.293A](#) and [15.293B](#).

11. “*Sponsorship*” means an agreement between a city or county and an applicant for assistance under the brownfield redevelopment program where the city or county agrees to offer assistance or guidance to the applicant.

[2000 Acts, ch 1101, §1](#); [2008 Acts, ch 1173, §1](#); [2011 Acts, ch 116, §3, 12](#); [2014 Acts, ch 1081, §1 – 3, 13](#)

Referred to in [§15.327, §15A.1](#)

2011 amendment to subsection 8 applies retroactively to January 1, 2011, for tax years beginning on or after that date; [2011 Acts, ch 116, §12](#)

2014 amendments apply to qualifying redevelopment projects for which a redevelopment tax credit is awarded on or after July 1, 2014; [2014 Acts, ch 1081, §13](#)