

15.352 Definitions.

As used in [this part](#), unless the context otherwise requires:

1. “*Brownfield site*” means an abandoned, idled, or underutilized property where expansion or redevelopment is complicated by real or perceived environmental contamination. A brownfield site includes property contiguous with the site on which the property 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.
2. “*Community*” means a city or county.
3. “*Grayfield site*” means a property meeting 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 - a. The property has been developed and has infrastructure in place but the property’s current use is outdated or prevents a better or more efficient use of the property.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.
4. “*Greenfield site*” means a site that does not meet the definition of a brownfield site or grayfield site. A project proposed at a site located on previously undeveloped land or agricultural land shall be presumed to be a greenfield site.
5. “*Housing business*” means a business that is a housing developer, housing contractor, or nonprofit organization that completes a housing project in the state.
6. “*Housing project*” means a project located in this state meeting the requirements of [section 15.353](#).
7. “*Multi-use building*” means a building whose street-level ground story is used for a purpose that is other than residential, and whose upper story or stories are currently used primarily for a residential purpose, or will be used primarily for a residential purpose after completion of the housing project associated with the building.
8. “*Program*” means the workforce housing tax incentives program administered under [this part](#).
9.
 - a. “*Qualifying new investment*” means costs that are directly related to the acquisition, repair, rehabilitation, or redevelopment of a housing project in this state.
 - b. “*Qualifying new investment*” includes costs that are directly related to new construction of dwelling units if the new construction occurs in a distressed workforce housing community.
 - c. The amount of costs that may be used to compute “*qualifying new investment*” shall not exceed the costs used for the first one hundred fifty thousand dollars of value for each dwelling unit that is part of a housing project.
 - d. “*Qualifying new investment*” does not include the following:
 - (1) The portion of the total cost of a housing project that is financed by federal, state, or local government tax credits, grants, forgivable loans, or other forms of financial assistance that do not require repayment, excluding the tax incentives provided under [this part](#).
 - (2) If a housing project includes the rehabilitation, repair, or redevelopment of an existing multi-use building, the portion of the total acquisition costs of the multi-use building, including a proportionate share of the total acquisition costs of the land upon which the multi-use building is situated, that are attributable to the street-level ground story that is used for a purpose that is other than residential.
10. “*Small city*” means any city or township located in this state, except those located within the eleven most populous counties in the state, as determined by the most recent federal decennial census. For the purposes of this part, a small city that is located in more

than one county shall be considered to be located in the county having the greatest taxable base within the small city.

[2014 Acts, ch 1130, §14, 24 – 26](#); [2017 Acts, ch 134, §2](#)

Referred to in [§15.119](#)

Section takes effect May 30, 2014; applies retroactively to January 1, 2014, for tax years beginning on or after that date; and applies to qualifying new investment costs incurred on or after May 30, 2014; [2014 Acts, ch 1130, §24 – 26](#)

NEW subsection 4 and former subsections 4 – 8 renumbered as 5 – 9

NEW subsection 10