

MEDC Act 381 Brownfield Reporting Guidance April 2024

All Brownfield Redevelopment Authorities (BRA) must use the reporting portal for the reporting year (data entered in 2023). If you do not have a portal login or have forgotten your login password, please email brownfield@michigan.org to receive a portal login or password reset. You can also click on password reset when you attempt to login to reset your password on your own. Please do this prior to April 25, 2024.

NEW IN 2024 FOR 2023 REPORTING YEAR:

New fields have been added for Transformational Brownfield Projects. See the list of fields in this document for details. If your BRA missed a complete year of reporting, please contact MEDC brownfield staff at brownfield@michigan.org for more information on how to complete the missed years reporting.

Getting started:

- Portal link: https://medc.my.site.com/ProjectPortal
- View the BRA Reporting Portal overview video

Brownfield Redevelopment Authorities are **required by law** to report Act 381 Brownfield Tax Increment Financing to the Michigan Economic Development Corporation (MEDC). **Reporting data is due annually no later than August 31 for the previous year via online portal.** BRA's are not considered compliant until MEDC Brownfield Staff have reviewed and approved all reported data.

Please be aware that failure to report by the deadline will result in the Michigan Strategic Fund (MSF) and Michigan Department of Environment, Great Lakes, and Energy (EGLE) withholding financial support from the jurisdiction's future projects.

Please note that jurisdictions are required to report state and local tax capture as well as "local only" tax capture. If your jurisdiction has no TIR to report, the Authority is still responsible for completing all appropriate information in the portal (under the MISC tab) in order to be compliant.

Information can be "saved", and you can return to the report at a later date to continue. Once the report has been "Submitted" you can only make edits by contacting brownfield@michigan.org and request that the report be placed into "Needs Correction" status.

<u>Information on specific reporting items</u>

Below is an outline of each reporting item, and additional information regarding what each item is specifically asking. This is to ensure that we achieve consistent reporting from each Brownfield Redevelopment Authority. If you have any further questions, please reach out to us at brownfield@michigan.org or 517.896.9964.

Item Name in Salesforce Portal

Description



My Profile (If you are a new user once you request your portal login and login for the first time you will be creating your Profile.) My Project Sites PROJECT STATUS (If "Add New Site" is selected) You will enter items listed in 1-8 PROJECT DETAILS (If you click on a Site that already exists, this information will auto-populate) **Account Name** This field should auto-populate with the Brownfield Redevelopment Authorities' name Developer Name Enter the name of the developer for the project **Project Name** Enter the name of the project. Utilize name as specified in Work Plan unless it is a local only Brownfield Plan, utilize that name. Total Amount of Tax Increment If tax capture occurred for this project prior to the Revenue (TIR) Collected Prior to authority's tax year ending in 2013, please enter the Tax Year 2013 amount here. Otherwise, enter \$0 Beginning Date of Tax Capture Enter in the date in which tax capture started or will start Initial Taxable Value Enter the initial base taxable value when the project was approved. This amount should not change. If it was originally entered incorrectly, please contact brownfield@michigan.org Enter the date the Brownfield Plan was approved by Date Brownfield Plan Approved the local jurisdiction. This field should reflect original approval date, not amendments. **Total State Capture Approved** Total MSF and EGLE State Approved Work Plan Amount. Include any pre-approved EGLE activities. 10 **Total Local Capture Approved** Total MSF and EGLE Local Approved Work Plan Amount. 11 Field will "auto populate" after metric for site is saved. **Cumulative State Tax Capture** Received ONLY COMPLETE (A-D) IF PROJECT NEW IN 2024 FOR 2023 Reporting Year IS A TRANSFORMATIONAL **BROWNFIELD PLAN Total Construction Period Tax** NEW IN 2024 FOR 2023 Reporting Year **Capture Approved Total Inc, With, SU Tax Capture** В NEW IN 2024 FOR 2023 Reporting Year Approved

Transformation Brownfield Plan

MSHDA Eligible Activities

Cumulative Local Tax Capture

(TBP)

Received

Project Street

PROJECT ADDRESS

D

12

13

plan is a TBP
NEW IN 2024 FOR 2023 Reporting Year Check box if
plan has MSHDA Eligible Activities
Field will "auto populate" after metric for site is saved.
Enter the street address of the project. Utilize the most
prominent address associated with the project.
2

NEW IN 2024 FOR 2023 Reporting Year Check box if



14	Project City	Enter the city of the project
15	MI County	Enter the county of the project
16	Zip Code	Enter the zip code of the project
	Project Site selected, Reports tab, In	
	DETAILS - If you are adding a new pro	
	•	project site, select Copy Last Year's Report (this will copy
	ation EXCEPT tax fields).	
17	Project Name	This field will auto-populate.
18	Account Name	This field will auto-populate.
19	Date Brownfield Plan Approved	This field should auto-populate with the original
		approval date, do not change for amendments. If it
		was entered incorrectly, please contact
		brownfield@michigan.org
20	Local Only Plan (checkbox)	Check this box if the project you are reporting on was
		approved at the Local level ONLY. (NOT approved by
		either MEDC or EGLE)) ONLY the amount of Local-only TIR Reimbursements will be accepted.
		If this field is checked, it will help guide the user as to
		what fields should be completed. If this box is checked,
		no amounts above \$0 will be allowed in the following
		boxes: State TIR Reimbursements, Local TIR
		Reimbursements, Environmental (EGLE)
		Reimbursements, and Non-Environmental (MSF)
		Reimbursements.
21	Tax Capture Status (Drop-down)	Enter the correct capture status for your project.
22	Project Status (Drop-down)	Enter the correct status for your project. If the project
	, , , ,	is On Hold, enter information in the following field.
23	Certified	Check if the information submitted in this report is true
		and correct
24	Reason On Hold	Enter a reason for the project being On Hold
25	Report Status	This field will auto populate AFTER clicking the SAVE
		button
26	Reported Calendar Year	This field will auto-populate. (Report for prior Year
		Taxes)
NEW	Previously Unreported Year	Checkbox only check if you have had a complete
2023		reporting year that is unreported
Reporting		
Year		
NEW	Previous Year(s) being reported	List specific reporting year(s)
2023		
Reporting	<u> </u>	
Year		
AMOUNT	AND PURPOSE OF TAX INCREMENT R	REVENUE (TIR) REIMBURSEMENTS (by BRA)



27	Amount of School Operating Tax	Enter the dollar amount received via State School
	Capture Received	Operating mills for eligible EGLE and/or MSF activities
		Up to 18 mills.
28	Amount of State Education Capture	Enter the dollar amount received via SET for eligible
	Received	EGLE and/or MSF activities up to 6 mills.
29	Amount of Local Capture Received	Enter the dollar amount received via any local taxes
	(including County)	including those that are County
29A	Amount of Local ISD TIR Received	Local ISD TIR has been added back as its own line item.
29B	ISD 5-digit code	Five-digit Intermediate School District Code
30	Total Tax Capture Received	Sum of School Operating + State Education + Local
		Capture received + ISD Ad Valorum ISD Specific
31	Amount of State Tax Capture to be	Enter the dollar amount that has been or will be
	Reimbursed	reimbursed to developer/project from state taxes
		approved by EGLE/MSF under a state-approved Work
		Plan
32	Amount of Local Tax Capture to be	Enter the dollar amount that has been or will be
	Reimbursed	reimbursed to developer/project from the local taxes of
		a state-approved Work Plan, approved by EGLE/MSF
33	Amount of Local Only Tax Capture	Enter the dollar amount that has been or will be
	to be Reimbursed	reimbursed to developer/project from local taxes
		WITHOUT approval from the state. Do NOT double
		report dollars from Local TIR Reimbursements above.
		If the Local-only checkbox is checked above, this field
		will be the ONLY Reimbursements field that will be
		allowed to have a dollar amount greater than \$0.
34	Amount of Local Admin to be	Enter the total of local admin costs that have been or
	Reimbursed	will be reimbursed
35	Amount of LBRF to be Reimbursed	Amount that has been or will be deposited to Local
		Brownfield Redevelopment Fund Account (Note that
		LBRF was previously known as LSRRF-Local Site
		Remediation Revolving Fund)
36	Amount of SBRF to be Reimbursed	Amount that has been or will be deposited to State
		Brownfield Redevelopment Fund – 50% of SET
37	Total Tax Capture Reimbursements	Amount is Total of ALL reimbursements reported for
		the Reporting Calendar Year
38	Amount of Treasury TIR (form	Please enter the amount that is applicable to this
	4650)	project per Treasury Form 4650, IF APPLICABLE
39	Amount of Treasury TIR (form	Please enter the amount that is applicable to this
	5176)	project per Treasury Form 5176, IF APPLICABLE
40	(EGLE) Amount of Environmental	Enter the dollar amount that has been or will be
	Tax Capture Reimbursed	reimbursed to developer/project from local and state
		taxes approved by EGLE for environmental response
		activities



41	(MSF) Amount of Non-	Enter the dollar amount that has been or will be
71	Environmental Tax Capture	reimbursed to developer/project from local and state
	Reimbursed	taxes approved by MSF for non-environmental activities
42	Total of Environmental and Non-	Amounts of Total Environmental and Non-
42	Environmental Reimbursed	
	Environmental Reimbursed	Environmental Tax Capture Reimbursed
ACTIVIT	Y STATUS	
43	Current Taxable Value	(Enter the Current Taxable Value (year 2023) for the
	Current ruxusic vuiuc	project, as of the year of the report) BE SURE TO
		INCLUDE ALL PROPERTY TAX INFORMATION
44	Captured Taxable Value on Eligible	This field will auto-calculate
	Prop	This field will auto-calculate based on what is entered
		in the previous field as well as the Initial Taxable Value
		that was entered on the Site Page. If you believe this
		value is incorrect, please contact
		brownfield@michigan.org.
45	Principal and Interest on all	Add dollar amount owed for Project Specific Brownfield
	outstanding Indebtedness	debt obligations at local level
PROJEC	T METRICS (Cumulative)	
46	Residential Units Constructed or	Total cumulative number of residential units for project
	Rehabilitated	
47	Sq ft of Residential	Total cumulative residential square footage for project
48	Sq ft of Retail	Total cumulative retail square footage for project
49	Sq ft of Commercial	Total cumulative commercial square footage for project
50	Sq ft of Industrial	Total cumulative square footage for project
51	Sq ft of Public Infrastructure	Total cumulative square footage of non-linear
		improvements for project
52	Actual Capital Investment	Add the cumulative dollar amount spent by developer
		and other entities on project site
53	Linear Feet of Public Infrastructure	Total cumulative linear footage for project
54	New Jobs Created	Total cumulative number of jobs created as a result of
		the project
55	Additional Information	Add any comments for the tax year. This field will not
		copy from a previous year. If there was an amendment
		to the Brownfield Plan, input amended Brownfield Plan
		date here.
56	TIF Capture Overlap? (Drop-down)	Select whether there is any other abatement,
		exemption, authority approved. This is a field that will
		help to ensure invoices regarding the State Brownfield
		Redevelopment Fund are correct.
57	IF these 3 items are fulfilled, a	1. Date Brownfield Plan Approved is >01-01-2013
	message, will appear when the	and;
	"Save" button is clicked" warning	2. SET TIR Received is >\$0 and;
	the user that an invoice will be	3. This is NOT a Local Only Plan



	generated. They can proceed or	
	make changes before "Submitting"	
		ISFORMATIONAL BROWNFIELD PROJECTS ONLY
A.		Add the amount of construction period tax capture
	Capture Received	received
В.	Amount of Withholding Tax	Add the amount of withholding tax capture received
	Capture Received	
C.	Amount of Construction Period Tax	Add the amount of construction period tax capture to
	Capture to be Reimbursed	be reimbursed
D.	Amount of Withholding Tax	Add the amount of withholding tax capture to be
	Capture to be Reimbursed	reimbursed
E.	Amount of Income Tax Capture	Add the amount of income tax capture received
	Received	
F.	Amount of Sales and Use Tax	Add the amount of sales and use tax capture received
	Capture Received	
G.	Amount of Income Tax Capture to	Add the amount of income tax capture to be
	be Reimbursed	reimbursed
Н.	Amount of Sales and Use Tax	Add the amount of sales and use tax capture to be
	Capture to be Reimbursed	reimbursed
	2024 FOR 2023 REPORTING YEAR MSH	
A.	The Number of Housing Units	Add the amount of the number of housing units
	Produced	produced
В.	The number of income qualified	Add the amount of the income qualified renting
	renting households assisted	households assisted
C.	Racial and socioeconomic data on	Add the racial and socioeconomic data on the
	the individuals purchasing or	individuals purchasing or renting the housing units, or,
	renting the housing units, or, if this	if this data is not available, racial and socioeconomic
	data is not available, racial, and	data on the census tract in which the housing units are
	socioeconomic data on the census	located
	tract in which the housing units are	
	located	
D.	The number of income qualified	Add the number of income qualified purchaser
	purchaser households served	households served
E.	For the initial reporting period, the	Add the range of prices which the housing units were
	prices at which the housing units	sold or rented
	were sold or rented	
MISC IN	FO	



Metric	Metric Detail		
58	Status	This field will auto populate after clicking "Save"	
59	No TIR Capture/Reimbursement	Check this box if your local jurisdiction does not have	
	Reported CY (No Brownfield	any Brownfield Projects and has no TIR to report. The	
	Projects to report)	box must be checked for these situations in order to be	
		considered compliant with the reporting requirements.	
60	Total Outstanding Balance	If you have a Local Revolving Brownfield Fund, enter	
		the balance of fund	
61	Certified	Check if the information submitted in this report is true	
		and correct	
62	Comments	Add any comments for the tax year.	

******IMPORTANT INFORMATION ON INVOICING*****

DO NOT SUBMIT PAYMENT UNTIL THE BRA HAS RECEIVED AN INVOICE FROM THE MEDC

If based on the information that you have submitted, you have met the criteria that will generate an invoice for the State Brownfield Redevelopment Fund for the 50% of the State Education Tax, you can submit payment by one of the following methods:

Pay by Electronic Funds Transfer:

- 1. Send payment to:
- a. Routing #072000326
- b. Account #878375851
- c. If a description field is available, please enter "Brownfield Redevelopment Fund"

Pay by Check:

- 1. Make checks payable to: "State of Michigan"
- 2. Please be sure to write "Brownfield Redevelopment Fund" on the memo line
- 3. Mail the remittance check to:

MEDC Finance Department
Michigan Economic Development Corporation
300 N. Washington Square
Lansing, MI 48913