Reform on the Horizon:
A Stakeholder Collaboration to Extend and Maximize the Value of New York’s Brownfield Tax Credits
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May 1, 2013

With the looming sunset of the New York State Brownfield Tax Credits (BTCs) and a wide and growing range of constituencies that support robust brownfield financial incentives, the time is ripe for reform legislation in Albany. Due to its successful track record and history of unique collaboration among diverse interests in the brownfields arena, NPCR was encouraged to convene stakeholders with the goal of identifying areas of wide agreement and putting forward an analysis and recommendations reflecting that consensus. To this end, NPCR convened a Roundtable that met on March 7th, with a follow-up Roundtable on April 17th, and now presents this report on the deliberations. With the fresh insights that the discussions and the report represent, in addition to its previously published reports, NPCR hopes to help inform Albany leaders and encourage them to act on reform brownfields legislation before the 2013 legislative session ends in late June.

Altogether, approximately 75 people participated in one or both Roundtables (see attached lists). The Roundtables were widely advertised and open to the public. The law firm of Edwards Wildman Palmer LLP hosted both events; Allen J. Zerkin, J.D., Adjunct Professor, NYU's Wagner Graduate School of Public Service, facilitated both discussions which helped assure that all viewpoints were aired. The Roundtables built on NPCR’s February 2012 Roundtable, which led to the June 2012 report: ‘Brownfields Dilemma’ (see on-line at: www.npcr.net). That report helped establish a common understanding among stakeholders and informed the agenda for the 2013 Roundtable discussions.

Because various NPCR meetings with elected and appointed officials in Albany have indicated an interest in reform that centers on revisions to the existing BTCs, the Roundtables focused primarily on tax credit reform, as opposed to brownfield grants, loans or other tax incentive programs used by other states.

The overarching conclusion and universal agreement is that there is a need for robust brownfield financial incentives. All Roundtable participants are united in looking to Albany leaders to act before the end of the legislative session. And, while there are many who would like to see the BTCs extended without change, there is also wide recognition that the development BTC subsidies could and should be more targeted. All agree that because of the strong need for certainty within the development community, tax credits should be predictable and allocated on the basis of objective criteria. There is also wide agreement that the BTCs should be extended for a period considerably longer than 4 years, since the development timeline for a project from conception to initiation can be several years and even longer if financing issues, changing market conditions and lengthy litigation slow the process.

Many people took time to participate in the Roundtables, review draft documents, and offer their viewpoints and ideas in the interest of helping Albany leaders craft thoughtful reform measures. While NPCR has endeavored to capture the larger sense of the group and the ideas generated, the conclusions and recommendations presented herein are solely those of NPCR, and draw from its years of research and the experiences of its board, member organizations, and other participants in its many forums and roundtables.
Executive Summary – Key Areas of Agreement:

1. **Data on program success should inform policy, but it is not available.** There was an enormous amount of discussion at both Roundtables about the need for hard data to evaluate the success of the Brownfield Cleanup Program/Brownfield Tax Credit (BCP/BTC) program to date and the value that has been created. There was wide disagreement on what constitutes “success” and even as to whether such an evaluation is possible. Since that time, NYS Comptroller Thomas Di Napoli issued the report, “Brownfield Restoration in New York State: Program Review and Options.” That report, dated April 19, 2013, has important quantitative and qualitative information about program costs. However, beyond acknowledging that “contaminated sites have been redeveloped under the Program” (p.27), it offers little in the way of an evaluation of program benefits. Unfortunately, even with the 2008 statutory requirement for better reporting, according to Comptroller DiNapoli, “…it is difficult to determine after the fact whether or not these projects could have been accomplished in the absence of BCP tax credits. The Brownfield Redevelopment Reports established by Chapter 390 of the Laws of 2008 have the potential to provide information that would allow the State to better assess the benefits of the Program, but lack of enforcement authority has resulted in spotty, inconsistent reporting.” Further, DiNapoli suggests, “Authorization of enforcement action against parties who fail to report this information could be considered” (p28).

2. **The BCP/BTC program should promote certainty for developers and investors and limit project-by-project discretion.** There is universal agreement on the need to limit government agency discretion.

3. **The single gate, as-of-right approach to incentives should be replaced with a two-gate approach, in which the Cleanup/site preparation BTCs and the Development/tangible BTCs are treated differently.**

4. **Program caps on Development/tangible BTCs should be considered cautiously; and the inherent risks associated with cleanup makes a program cap on Cleanup/site prep BTCs particularly unworkable.** At the April 2013 Roundtable, it was reported that a serious discussion is underway among Albany decision-makers about programmatically capping the amount of BTCs available on an annual basis. Stakeholders universally agree that a program cap forces the question of who is going to get the BTCs and on what basis, and, depending on how those questions are answered, could open up the program to delay and uncertainty. There is universal agreement that there should be no program cap on Cleanup/site prep BTCs; and if a program cap for Development/tangible BTCs is the direction the state is going, a clear set of criteria and a reliable, transparent and predictable process for awarding subsidies needs to be established.

5. **A revised program should maintain the current amount of Cleanup/site preparation BTCs, but add a bonus option for certain types of sites.** There is wide agreement that the current as-of-right maximum of 50% in Cleanup/site preparation BTCs is about right to encourage cleanup for owners who can manage the risks associated with development. It is understood that cleanup alone does not offer the same promise of revitalization. However, there is also significant support for increasing cleanup subsidies for sites that are in an En Zone, BOA strategic sites, BOA compliance sites, and others.

6. **Targeting of BTCs can be accomplished by clearly defining the full range of criteria for which a project may generate Development/tangible BTCs, thereby keeping them as-of-right, and limiting regulatory agency discretion.**

7. **There is wide agreement that volunteers should be permitted to conduct Title 14/BCP cleanups on significant threat and Class 2 sites, though there is less agreement as to whether such projects should be eligible for BTCs.** The issues connected to the question of whether significant threat or Class 2 sites should be eligible for BTCs are more complex if the BTCs are programmatically capped.
The Modified Two Gates Approach

With the dual assumptions that i) the BTCs are Albany leaders' financial incentive mechanism of choice, and ii) concerns over BTC program costs are driving a policy change, NPCR reports that the vast majority of the state’s brownfield stakeholders would support legislation that contains the following Program elements:

I. First Gate: Cleanup/site prep BTCs:

1. Maintain as-of-right Cleanup/site prep BTCs for all.
   - Every brownfield site accepted into the BCP should be eligible for Cleanup BTCs, similar to the current site preparation and groundwater remediation BTCs.
   - The definition of a brownfield should be broad, allowing any site with contamination above standards to get through the first gate and benefit from remedial guidance and oversight, liability protection, and financial assistance in support of remediation, including sites with historic fill.

2. Maintain the current amount of Cleanup/site prep BTCs, but add a bonus option for certain types of sites.
   - The current as-of-right maximum of 50% BTCs in Cleanup/Site preparation costs should be maintained.
   - There should be increased financial support for the cleanup of certain sites, using criteria that do not create discretion or uncertainty. To more strongly encourage their cleanup and re-use, bonus credits should be available for sites that are located in an En Zone, BOA strategic sites, BOA compliance sites, sites with development projects most likely to stimulate further development activity in poor communities and certain upstate localities, etc. However, there is less support among Roundtable participants for financial support approaching 100% of the cleanup cost, and thereby “leveling the playing field” between brownfield and greenfield sites. This reduced support is because many believe that it is important for developers to “have skin in the game.” Indeed, it was suggested that instead of offering 100% of the cleanup cost via BTCs, that the State might, in some cases, go ahead and do the cleanup directly. Nevertheless, it is worth noting that because federal tax implications would require the developer to pay approximately 35 cents on every dollar of BTCs in federal income tax, the developer would still have significant “skin in the game” even if the Cleanup/site prep BTC were increased to 100%. In evaluating the right percentage for certain sites that would be eligible to receive more than 50%, additional credits should reflect the degree to which an owner has acquired a site at a discounted price that already reflects the risks and costs of cleanup.
   - While some stakeholders felt that it would be too complicated to redefine “preparation costs” to more accurately reflect cleanup costs as the basis for generating Cleanup/site prep BTCs, others felt it was important in order to clarify what the state is offering via Development/tangible BTC subsidies vs. Cleanup/site prep BTC subsidies. It was suggested that the basis for the credits could reflect the costs associated with carrying out the remedial plan vs. what is needed for development, e.g., the depth of the excavation for cleanup vs. the excavation required for a basement or a foundation. If additional subsidies are warranted to cover other pre-development costs, that can be addressed either via bonus Cleanup/site prep BTCs or via targeted Development/tangible BTCs.
3. If an annual cap is put in place for the BCP/BTC program, the Cleanup/site preparation credit should not be subject to the cap.

- The risky nature of the remedial process makes program caps on Cleanup/site prep BTCs particularly problematic. On projects that must rely on this state assistance to make the project “pencil out,” there needs to be a firm allocation of Cleanup/site prep BTCs that a developer can literally ‘take to the bank’ before a cleanup can be initiated. There is an inherent risk in the cleanup process, in that the process itself may reveal unexpected contamination and/or special challenges. The current program structure, which provides Cleanup/site prep BTCs as a function of actual costs, is an important risk reduction factor and should not be changed.

- Beyond the inherent risk issues that make a program cap for Cleanup/site prep BTCs particularly unworkable, there is also a timing issue. Cleanups can easily take more than a year. For the BTCs to be most effective (in terms of advancing projects that might not otherwise get cleaned up) an upfront assurance that cleanup BTCs will be available to help cover the cleanup must be in hand before the cleanup begins. The program mechanics of making an upfront tax credit allocation for a complex multi-year cleanup with unexpected costs would be difficult to establish. For example, it is unclear whether a project would be eligible to apply for a second allocation of Cleanup BTCs if the cleanup ends up costing more than initially projected. And, even if subsequent allocations are permitted, the competitive nature of a capped program would create all kinds of uncertainties and increase the risk of project abandonment mid-stream. Moreover, on narrow-profit-margin projects, where the Cleanup BTCs are particularly critical to a project’s pro forma, this uncertainty would severely diminish the ability of the state’s investment to advance projects.

- An annual cap on Cleanup BTCs would likely mean that some projects would be turned away from the program and this would promote unregulated cleanups.

- Letting the Cleanup/site preparation BTCs remain as-of-right would not create an undue financial burden on the State. According to Comptroller DiNapoli’s April 2013 report (p.25), “Site preparation credits represent a small proportion, approximately 7.0%, of the total costs of the BCP tax credits. Even changes to the Program that increase the value of the site preparation credits awarded to BOA–compliant projects would not significantly increase the overall cost of the Program.”

- An annual program cap on Cleanup/site prep BTCs would make it difficult to allow Class 2 sites into the BCP, as these are expensive cleanups, and would exhaust the annual appropriation very quickly.

II. Second Gate: Development/tangible BTCs

1. Unlike the Cleanup/site prep BTCs which should be available to all, Development BTCs, similar to the current “tangible BTCs” should be generated based on the application of specific criteria.

2. Targeting of state resources can be accomplished by clearly defining the full range of criteria for which a project may generate Development/tangible BTCs, thereby keeping them as-of-right, and limiting regulatory agency discretion.

- Recognizing that cleanup costs/complexity often may not be the main obstacle to getting a brownfield redeveloped (for example, the location of the property is generally a more important factor in determining
redevelopment potential), there is significant agreement that clearly defined criteria can be established which will help developers overcome those obstacles, without creating discretion and delay. Some of the criteria identified, in priority order (based on April Roundtable participant ranking) are:

- Defined locations, such as En Zones and BOAs. Participants suggested that some federal criteria may deserve further research and consideration, such as federal targeted employment areas and new market tax credits eligibility areas;
- Sites abandoned for a specified period of time;
- Upside down properties; and
- Housing that meets a strict definition of affordability.

- There is wide agreement that there are other public policy objectives connected to end uses that should also be rewarded, and that these can be clearly defined and implemented without creating agency discretion and delay. These include:
  - Jobs generated;
  - BOA consistency; and
  - Sustainable/green/LEED certified projects

3. The basis for generating Development/tangible BTCs should be the project’s total development costs.

4. The state’s development objectives should be reflected in the percentages of BTCs generated for each criterion.

- There is wide agreement that the BOA BTC Bonus, currently 2% for sites built consistent with a BOA plan should be increased to 8 – 10%. There is also wide agreement on the need to clarify the definition of BOA, so that this benefit would accrue to advanced BOA Study Areas as well as designated BOAs.
- Stakeholders are agreed that the maximum amount of Development/tangible BTCs should remain at about 24% and capped as under current law.

5. If an annual program cap is instituted on the Development/tangible BTCs, clear, non-discretionary criteria need to be constructed so that the receipt of these BTCs is clear, predictable, and objective.

- While maintaining the as-of-right nature of the tax credits, the allocation of the BTCs should not be on a first-come, first-served basis. Rather, an alternative, transparent, predictable process needs to be established.
- The timing, in terms of how early in the pre-development process a project is awarded an allocation of Development/tangible BTCs, is going to be very important. Developers need to be able to use their BTC allocation to leverage other project financing, either through filling the budget gap so that a project “pencils out,” or by allowing for upfront selling of the tax credits (or syndication) to bring early cash to the deal.
- If program caps are instituted, there should be a long-term reliable funding stream to avoid annual budget battles.
- If a program cap is instituted, it creates a strong reason not to allow Class 2 sites into the program, as these tend be expensive cleanups and they already have an existing funding mechanism.
III. Superfund/Class 2 Sites

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<th>Area of Agreement:</th>
<th>Should sites be eligible for BCP Title 14 Cleanups?</th>
<th>Should sites be eligible for BTCs?</th>
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<td>Significant Threat Sites (not yet listed on Registry)</td>
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<td>YES*</td>
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<td>There is not wide agreement*</td>
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<tr>
<td>Class 2 Sites (already on Inactive Haz. Waste Site Registry)</td>
<td>Volunteers: YES PRPs: There is not wide agreement</td>
<td>There is not wide agreement</td>
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*Current law allows this

Notes: As of 7/1/05 current law does not allow volunteers to clean up Class 2 sites via the Title 14 BCP.
Class 2 sites are categorically excluded from the Title 14 program under current law

Areas of Agreement:
1. There is wide agreement that it is important to get these sites - which have been deemed to present a significant threat - cleaned up.
2. There is wide agreement that volunteers on Significant Threat sites and Class 2 sites should be permitted into the BCP (to conduct a Title 14 cleanup).
3. There is wide agreement that PRPs on Significant Threat sites and Class 2 sites should not receive BTCs.
List of Participants at NPCR’s 2013 BTC Roundtables

While this report was informed by the comments and discussion among the participants at NPCR’s Roundtables, the conclusions and recommendations presented herein are solely those of NPCR.

NPCR’s 1st BTC Roundtable - March 7, 2013

- Richard Barga, Student
- Eric Bluestone, Bluestone Organization
- Phil Bousquet, Bousquet Holstein
- Jon Schulyler Brooks, Phillips Nizer LLP
- Matthew Carroll, Tenen Environmental
- Ari Cheremteff, O’Brien & Gere Engineers
- Meaghan Colligan, Student/NPCR Intern
- Curtis Cravens, New York State Department of State
- Lorianne DeFalco, AKRF
- Benjamin Dodd, Student
- Larry Feldman, GZA GeoEnvironmental, Inc.
- John Fleming, NPCR
- Sam Gaccione, TNS Development/Great American Construction
- Douglas Giles, First American Title Insurance Company
- Mark Gregor, City of Rochester
- Claudio Gonzalez, ALC Environmental
- Laura Hanley, NPCR
- Kevin Healy, Bryan Cave LLP
- Katie Himmelfarb, Rutgers University
- Richard Izzo, CA Rich
- Jeff Jones, NPCR
- Richard Kampf, Gowanus Canal Conservancy
- Jody Kass, NPCR
- Josh Kellerman, ALIGN
- Arthur Lyev, Zurich Specialty Products – Environmental
- Ian MacDougall, Newburgh
- Jim McIver, CT Male Associates
- Mary Manto, Tenen Environmental
- Peter Meyer, Energy and Environment Project
- Samantha Morris, Student
- Susan Neuman, Gremesco Corp.
- Mark Pennington, Osborn Law
- Andrew Postiglione, Environmental Advocates of New York
- Joel Rogers, Impact Environmental Closures, Inc.
- Nicholas Recchia, GEI Consultants, Inc.
- Robert Schick, New York State Department of Environmental Conservation
- Larry Schnapf, Schnapf LLC
o Axel Schwendt, AKRF
o Mike Slattery, REBNY
o John Stouffer, New York State Comptrollers Office
o Michael Sturmer, Lemle & Wolff
o Howard Tollin, Sterling Risk
o Jim Tripp, Environmental Defense Fund
o Laura Truettner, NPCR
o David VanLuven, Environmental Advocates of New York
o Dan Walsh, New York City Office of Environmental Remediation
o Val Washington, Allen & Desnoyers
o Teri Waivada, City of Newburgh IDA
o Lynn Wright, Edwards Wildman Palmer LLP
o Allen Zerkin, New York University Wagner School

NPCR’s 2nd BTC Roundtable – April 17, 2013

o Phil Bousquet, Bousquet Holstein PLLC
o Jon Brooks, Phillips Nizer
o Meaghan Colligan, Student/NPCR Intern
o Dale Desnoyers, Allen and Desnoyers LLP
o John Fleming, NPCR
o Dave Freeman, Gibbons P.C.
 o Kevin Healy, Bryan Cave LLP
o Damon Hemmedinger, ATCO
o Katie Himmelfarb, Bloustein School of Planning
o Jody Kass, NPCR
o Christine Leas, Sive, Paget & Reisel, P.C.
 o Kevin McCarty, Integral Engineering
o Jane O’Connell, NYS Department of Env. Conservation
o Fin O’Neill, The O’Neill Group
o Susan Neuman, Gremesco Corp.
 o Mark Pennington, Osborn
o Sarit Platkin, SOBRO
o Robert Schick, NYS Department of Environmental Conservation
o Larry Schnapf, Schnapf Law
o Steve Taylor, NYS Senate Finance
 o Jim Tripp, Environmental Defense Fund
o Dan Walsh, NYC Office of Environmental Remediation
o Val Washington, Allen & Desnoyers LLP
o Allen Zerkin, New York University Wagner School
New Partners for Community Revitalization (NPCR) is a 501(c)(3) nonprofit organization dedicated to the renewal of low- and moderate-income urban and downtown neighborhoods and communities of color, through brownfield redevelopment policy and program initiatives. NPCR was founded in 2001 by Jody Kass, now President and Executive Director, and by Mathy Stanislaus, now Assistant Administrator of the USEPA Office of Solid Waste and Emergency Response.

NPCR is a leading advocate for policies that support the cleanup, redevelopment and revitalization of brownfield sites. NPCR was instrumental in the conceptualization and creation of the Brownfield Opportunity Areas (BOA) program and has helped secure funding and grant awards for BOA communities. In 2002 NPCR called for the creation of a centralized brownfields response to NYC’s brownfield problems, and ultimately helped get legislation passed that institutionalized the NYC Office of Environmental Remediation.

NPCR works to engage the diverse constituencies involved in revitalization projects and fosters beneficial relationships between developers, public officials, community organizations and environmental justice organizations. Community-supported brownfield redevelopment projects create new jobs, new housing, open spaces and a better quality of life for all community members.

Recent NPCR Reports (available at www.npcr.net)

- June 2012: Brownfields Dilemma: The Impending Sunset of NY’s Brownfield Tax Credit
- November 2011: Accelerating Economic Development: The Area-Wide Approach of the BOA Program
- June 2011: The BOA Program: Smart Investment Laying the Groundwork for Economic Development
- January 2011: Smart Growth Outlook 2011: Challenges and Opportunities in Brownfields, Area-wide Planning & Implementation
- May 2010: Update: Excerpt from NPCR’s White Paper on Using Public Dollars for Brownfield Site Assessment
- March 2010: Fixing the NYS Brownfield Tax Credits
- November 2009: Addressing the Risk: Making Environmental Insurance Available for Brownfield Sites in New York City

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Allen Zerkin, Wagner Graduate School of Public Service, New York University/Noazark Associates, Inc.
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## James T. B. Tripp

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<th>Student Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sarah Bloom</td>
</tr>
<tr>
<td>Alana Brannon</td>
</tr>
<tr>
<td>Alexander Hack</td>
</tr>
<tr>
<td>Julian Maxwell</td>
</tr>
</tbody>
</table>

*This list reflects membership as of 04/25/13. Please check our website at [http://www.npcr.net/members-supporters/members.html](http://www.npcr.net/members-supporters/members.html) for updates and information on how to become a member of NPCR.