

## City of Chesapeake, Virginia Brownfield Restoration Incentive Program

### Environmental Restoration Sites

- City Code Sec. 30-104.1. - Real estate tax exemption for certain environmental restoration sites.
  - (a) General qualifications. An exemption from real estate taxation may be granted, upon annual application to the assessor, for real property falling within the definition of "environmental restoration site" set out in § 58.1-3664 of the Code of Virginia, as amended.
  - (b) Application. The initial application for exemption shall be filed by the property owner on forms approved by the assessor and shall include documentary evidence from the state waste management board, or successor organization, that the property is subject to voluntary remediation pursuant to state law. In order to continue qualifying for the tax exemption, the landowner must renew the application for exemption on an annual basis no later than December 1 of each calendar year. The application for renewal shall contain a certificate of continued eligibility for voluntary remediation issued by the state waste management board, or successor organization.
  - (c) Approval, effect. Upon the assessor's approval of an application, the exemption shall be granted for the next succeeding tax year. The exemption may continue, upon annual renewal, for a period of time not to exceed five tax years.
  - (d) Revocation. The assessor may revoke the tax exemption at any time upon a change in circumstances or material misstatement of fact affecting the property's status as an "environmental restoration site."

(Ord. No. 03-O-091, 7-22-03)

To review the Application for Real Property Tax Exemption Environmental Restoration Sites, please [click here](#).

### Code of Virginia

#### **§ 58.1-3664. Environmental restoration sites.**

Environmental restoration sites, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other such classification of real property. The governing body of any county, city or town may, by ordinance, exempt or partially exempt such property from local taxation annually for a period not in excess of five years.



"Environmental restoration site" means real estate which contains or did contain environmental contamination from the release of hazardous substances, hazardous wastes, solid waste or petroleum, the restoration of which would abate or prevent pollution to the atmosphere or waters of the Commonwealth and which (i) is subject to voluntary remediation pursuant to § 10.1-1232 and (ii) receives a certificate of continued eligibility from the Virginia Waste Management Board during each year which it qualifies for the tax treatment described in this section.

## Code of Virginia

### § 10.1-1232. Voluntary Remediation Program.

A. The Virginia Waste Management Board shall promulgate regulations to allow persons who own, operate, have a security interest in or enter into a contract for the purchase of contaminated property to voluntarily remediate releases of hazardous substances, hazardous wastes, solid wastes, or petroleum. The regulations shall apply where remediation has not clearly been mandated by the United States Environmental Protection Agency, the Department or a court pursuant to the Comprehensive Environmental Response, Compensation and Liability Act (42 U.S.C. § 9601 et seq.), the Resource Conservation and Recovery Act (42 U.S.C. § 6901 et seq.), the Virginia Waste Management Act (§ 10.1-1400 et seq.), the State Water Control Law (§ 62.1-44.2 et seq.), or other applicable statutory or common law or where jurisdiction of those statutes has been waived. The regulations shall provide for the following:

1. The establishment of methodologies to determine site-specific risk-based remediation standards, which shall be no more stringent than applicable or appropriate relevant federal standards for soil, groundwater and sediments, taking into consideration scientific information regarding the following: (i) protection of public health and the environment, (ii) the future industrial, commercial, residential, or other use of the property to be remediated and of surrounding properties, (iii) reasonably available and effective remediation technology and analytical quantitation technology, (iv) the availability of institutional or engineering controls that are protective of human health or the environment, and (v) natural background levels for hazardous constituents;
2. The establishment of procedures that minimize the delay and expense of the remediation, to be followed by a person volunteering to remediate a release and by the Department in processing submissions and overseeing remediation;
3. The issuance of certifications of satisfactory completion of remediation, based on then-present conditions and available information, where voluntary cleanup achieves applicable cleanup standards or where the Department determines that no further action is required;
4. Procedures to waive or expedite issuance of any permits required to initiate and complete a voluntary cleanup consistent with applicable federal law; and
5. Registration fees to be collected from persons conducting voluntary remediation to defray the actual reasonable costs of the voluntary remediation program expended at the site.



B. Persons conducting voluntary remediations pursuant to an agreement with the Department entered into prior to the promulgation of those regulations may elect to complete the cleanup in accordance with such an agreement or the regulations.

C. Certification of satisfactory completion of remediation shall constitute immunity to an enforcement action under the Virginia Waste Management Act (§ 10.1-1400 et seq.), the State Water Control Law (§ 62.1-44.2 et seq.), Chapter 13 (§ 10.1-1300 et seq.) of this title, or any other applicable law.

D. At the request of a person who owns, operates, holds a security interest in or contracts for the purchase of property from which the contamination to be voluntarily remediated originates, the Department is authorized to seek temporary access to private and public property not owned by such person conducting the voluntary remediation as may be reasonably necessary for such person to conduct the voluntary remediation. Such request shall include a demonstration that the person requesting access has used reasonable effort to obtain access by agreement with the property owner. Such access, if granted, shall be granted for only the minimum amount of time necessary to complete the remediation and shall be exercised in a manner that minimizes the disruption of ongoing activities and compensates for actual damages. The person requesting access shall reimburse the Commonwealth for reasonable, actual and necessary expenses incurred in seeking or obtaining access. Denial of access to the Department by a property owner creates a rebuttable presumption that such owner waives all rights, claims and causes of action against the person volunteering to perform remediation for costs, losses or damages related to the contamination as to claims for costs, losses or damages arising after the date of such denial of access to the Department. A property owner who has denied access to the Department may rebut the presumption by showing that he had good cause for the denial or that the person requesting that the Department obtain access acted in bad faith.

### Virginia Voluntary Remediation Program

<http://www.deq.virginia.gov/Programs/LandProtectionRevitalization/RemediationProgram/VoluntaryRemediationProgram.aspx>

There have been several recent programmatic changes with the Voluntary Remediation Program, all with the express intent to improve customer experience, reduce program retention time, and add value to projects. DEQ combined the Voluntary Remediation and Brownfield Programs and Meade Anderson is the Program Manager. The benefits are these two programs are now combined into one program to maximize their effectiveness.

DEQ offers a pre-application meeting or conference if needed to assist in providing an understanding of the program for those who are not familiar and we have set a goal of 30 days for application review rather than the 60 days allowed by the regulations. Additionally, once a site has been deemed eligible, DEQ conducts kickoff meetings to help both DEQ and the Participant understand specific needs and goals of each project, including timelines to best ensure the most seamless and timely technical document submittal and reviews. Also, the VRP



## ECONOMIC DEVELOPMENT

Remediation Project Managers now have the responsibility to more completely manage the risk assessment/management aspects of a project. DEQ has hired an additional Risk Assessor to help alleviate the risk assessment backlog and help speed up the risk assessment review process. Lastly, DEQ has streamlined the internal review process of finalizing Certificates, all with the purposeful intent of getting sites through the VRP more quickly.

DEQ understands that time is money and wants to do all it can to help complete these beneficial projects more quickly and efficiently resulting in the compatible goals of site redevelopment and enhanced environmental outcomes. As always, DEQ appreciates all participation in the VRP and continues looking for ways to add value to VRP projects. If there are additional ways that DEQ can be more helpful or accommodating please don't hesitate to contact Meade Anderson at either [j.meade.anderson@deq.virginia.gov](mailto:j.meade.anderson@deq.virginia.gov) or direct by phone by dialing 804 698 4179.

It is anticipated that the VRP will facilitate the sale and reuse of industrial and commercial properties in the Commonwealth, which is an important benefit to all Virginia residents. As the potential environmental liabilities of reusing or further developing existing commercial properties diminish, economic benefits are expected for both the buyer and seller. An added benefit is the decrease of expansion of commercial sites onto pristine lands.

By overseeing the process, DEQ is able to ensure that the cleanup achieves a satisfactory level of human health and environmental protection. The program is not intended to serve as an alternative to or refuge from applicable laws, regulatory requirements or enforcement actions.

