



**CITY OF IONIA  
BROWNFIELD REDEVELOPMENT AUTHORITY  
BOARD OF DIRECTORS MEETING  
City of Ionia City Hall – Conference Room**

**January 12, 2026, 4:00 PM**

CALL TO ORDER  
ROLL CALL

- I. ELECTION OF OFFICERS
  - a. Chairperson – previously Ted Paton
  - b. Vice-Chairperson – previously Mark Vroman
  - c. Treasurer – previously Tom Dickinson
  - d. Recording Secretary – previously Precia Garland
- II. APPROVAL OF AGENDA
- III. APPROVAL OF MINUTES
  - a. Minutes from October 13, 2025
- IV. PUBLIC COMMENTS
- V. TREASURER’S REPORT
  - a. Balance Sheet Report
  - b. Revenues & Expenditures Report
- VI. NEW BUSINESS
  - a. Policy 4-007 City of Ionia Brownfield Redevelopment Authority Policy for Administration of Brownfield Redevelopment Projects – proposed revisions
- VII. OLD BUSINESS
  - a. Deerfield/Riverside Project –
    - i. SLBA-owned 90 acre parcel (Riverside) – Update
    - ii. Business Park Development - Update
- VIII. ADJOURNMENT

**Next regular meeting – April 13, 2026, 4:00 PM**

**CITY OF IONIA**  
**Brownfield Redevelopment Authority**  
**Board of Directors**  
**October 13, 2025**  
**Meeting Minutes**

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**CALL TO ORDER**

Chairperson Paton called the meeting of the City of Ionia Brownfield Redevelopment Authority Board of Directors for October 13, 2025, to order at 4:01 PM.

**ROLL CALL**

Present: Board Members Dan Balice, Tom Dickinson (4:07 PM), Ted Paton, Mark Vroman, and Deerfield/Riverside Steering Committee Members Logan Bailey from the Ionia Planning Commission

Absent: Melinda Braman, BRA; William Vaarberg, Berlin Township Ad-Hoc Committee member, Gordon Kelley, Ionia Co. Ad-Hoc Committee member

Also Present: Mayor John Milewski, City Manager Precia Garland, Jonathan Bowman, Assistant City Manager, and Reporter Tim McAllister, The Daily News

**APPROVAL OF AGENDA**

Chairperson Paton introduced the agenda and asked if there were any requested changes. No changes were requested. It was moved by Vroman, seconded by Balice to approve the agenda as presented. MOTION CARRIED.

**APPROVAL OF MINUTES**

Minutes from the regular meeting of July 14, 2025, were reviewed. It was moved by Vroman, seconded by Balice to approve the minutes from July 14, 2025. MOTION CARRIED.

**PUBLIC COMMENTS** – None.

**TREASURER'S REPORT**

It was moved by Balice, seconded by Vroman to accept the treasurer's report as presented. MOTION CARRIED.

**NEW BUSINESS**

City Manager Garland reviewed the summary of the Heritage Row Project at 520 E. Washington, which is expected to result in the construction of 14 new condominiums, half of which will be made available on an affordable basis (80% - 120% area median income), if a Brownfield Development and TIF Plan is approved. The plan is still in the development phase but is expected for action by the BRA board in the coming months.

**OLD BUSINESS**

A. Deerfield/Riverside Project

- i. Site Remediation Update — Garland indicated site remediation activities are underway on the remaining 90 acre Riverside parcel owned by the State Land Bank Authority (SLBA) and are expected to finish very soon.
- ii. Residential Development— Garland indicated that Allen Edwin Homes has advised it has decided to pivot away from the Riverside site and is no longer pursuing development of the site. The City is awaiting conclusion of an internal strategy review by the SLBA to determine next steps to solicit proposals for redevelopment of the site.
- iii. Business Park Development — Garland indicated a public infrastructure grant has been submitted to the Economic Development Administration (EDA), which if approved would fund 80% of the estimated cost of the park's public infrastructure. Design engineering for the project is now at approximately 50%; the goal is 100% design engineering by the end of 2025. Bidding the project for construction will be delayed until the EDA grant is secured.

#### **ADJOURNMENT**

Motion by Vroman, seconded by Dickenson to adjourn the meeting at 4:35 PM. MOTION CARRIED.

Next meeting scheduled for Monday, January 12, 2026, at 4:00 PM, Ionia City Hall.

Respectfully Submitted,

Precia Garland, Recording Secretary

BALANCE SHEET REPORT FOR CITY OF IONIA  
Balance As of 12/31/2025

GL Number	Description	YTD Balance 12/31/2024	YTD Balance 12/31/2025
<b>Fund: 247 BROWNFIELD DEVELOPMENT</b>			
<b>*** Assets ***</b>			
<b>Account Classification: Unclassified</b>			
247-000.000-007.000	COMMON CASH ACCOUNT	62,502.33	65,334.32
	Unclassified	<u>62,502.33</u>	<u>65,334.32</u>
	<b>Total Assets</b>	<u>62,502.33</u>	<u>65,334.32</u>
<b>*** Liabilities ***</b>			
<b>Account Classification: LIABILITIES</b>			
247-000.000-202.000	ACCOUNTS PAYABLE	1,140.00	0.00
247-000.000-222.000	DUE TO COUNTY TREASURER	(0.28)	(0.28)
	LIABILITIES	<u>1,139.72</u>	<u>(0.28)</u>
	<b>Total Liabilities</b>	<u>1,139.72</u>	<u>(0.28)</u>
<b>*** Fund Equity ***</b>			
<b>Account Classification: RESERVES &amp; BALANCES</b>			
247-000.000-390.000	FUND BALANCE CREDIT BALANCE	61,934.21	61,847.60
	RESERVES & BALANCES	<u>61,934.21</u>	<u>61,847.60</u>
	<b>Total Fund Equity</b>	<u>61,934.21</u>	<u>61,847.60</u>
<b>Total Fund 247:</b>			
<b>TOTAL ASSETS</b>		<u>62,502.33</u>	<u>65,334.32</u>
<b>BEG. FUND BALANCE</b>		61,934.21	61,847.60
<b>+ NET OF REVENUES &amp; EXPENDITURES</b>		(571.60)	3,487.00
<b>= ENDING FUND BALANCE</b>		61,362.61	65,334.60
<b>+ LIABILITIES</b>		1,139.72	(0.28)
<b>= TOTAL LIABILITIES AND FUND BALANCE</b>		<u>62,502.33</u>	<u>65,334.32</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF IONIA

Balance As of 12/31/2025

25-26 Amended Budget      YTD Balance      Activity For      Available Balance      % Bdgt Used  
 12/31/2025      12/31/2025      12/31/2025      12/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	Activity For 12/31/2025	Available Balance 12/31/2025	% Bdgt Used
<b>Fund: 247 BROWNFIELD DEVELOPMENT</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000.000</b>						
450.000	LICENSES AND PERMITS	0.00	3,000.00	3,000.00	(3,000.00)	100.00
665.000	INTEREST	1,500.00	487.00		1,013.00	32.47
	Total Dept 000.000	1,500.00	3,487.00	3,000.00	(1,987.00)	232.47
	Revenues	1,500.00	3,487.00	3,000.00	(1,987.00)	232.47
<b>Account Category: Expenditures</b>						
<b>Department: 558.000 ADMINISTRATIVE</b>						
801.000	CONTRACTUAL & PROFESSIONAL SEV	10,000.00			10,000.00	0.00
	Total Dept 558.000 - ADMINISTRATIVE	10,000.00	0.00	0.00	10,000.00	0.00
	Expenditures	10,000.00	0.00	0.00	10,000.00	0.00
<b>Fund 247 - BROWNFIELD DEVELOPMENT:</b>						
	TOTAL REVENUES	1,500.00	3,487.00	3,000.00	(1,987.00)	232.47
	TOTAL EXPENDITURES	10,000.00	0.00	0.00	10,000.00	0.00
	NET OF REVENUES & EXPENDITURES:	(8,500.00)	3,487.00	3,000.00	(11,987.00)	

## Policy for Administration of Brownfield Redevelopment Projects

### I. PURPOSE

To establish guidelines for the administration of Brownfield Redevelopment Authority Program and project applications.

### II. BACKGROUND

In 1996, the State of Michigan Legislature approved Public Act 381, MCL 125.265 et seq. (the "Act") to authorize municipalities to create Brownfield Redevelopment Authorities to promote reuse and revitalization of urban properties. The Brownfield Redevelopment Program (the "Program") provides for the utilization of certain tax increment revenues to pay for or reimburse Eligible Activities costs as defined in Section 2 of the Act. The City of Ionia (the "City") created the Ionia Brownfield Redevelopment Authority (BRA) on April 8, 1997. This policy guides the administration of the BRA's Program under the Act.

### III. OBJECTIVES

The Program will provide support for qualified public or private redevelopment projects located in the City of Ionia, based on extent of benefit to Ionia residents and project need for funding assistance. Projects will be considered for recommendation based on the extent to which a project meets the goals of the City as described in various plans, primarily including:

- City of Ionia Master Plan, including Area Specific Plans
- City of Ionia and Ionia County Housing Needs Assessment

In recommending projects for funding, staff will detail the extent to which City goals are met by a project.

### IV. PROPERTY ELIGIBILITY CRITERIA

To be eligible for participation in the Program, a property must meet the definition of "Eligible Property" as that term is defined in Section 2 of the Act. For projects that contain five or more housing units, the project must also demonstrate meaningful public benefits, including, but not limited to, providing workforce housing for residents earning up to 120% of the Area Median Income (AMI) for a duration comparable to the requested Tax Increment Financing (TIF) capture and developer reimbursement.

### V. APPLICATION

Prospective developers are advised to contact the City Manager in concept before preparing materials for an application to the City of Ionia Brownfield Redevelopment Authority. Once the City Manager's support for the project is secured, the prospective developer will be asked to provide a written statement or letter of interest (there is no application form) with the following information.

- a. Summary of the proposed project, including schedule and deadlines
- b. Documentation of Site Control or a purchase agreement showing terms and conditions of property acquisition and proposed closing date
- c. Site plan and floor plans
- d. Renderings, if available
- e. Project budget and financials information that demonstrates the project's need for funding assistance, including a proforma showing debt service ratio and rate of return, developer equity, and an estimate of anticipated tax revenues and TIF capture duration.
- f. Eligible activities cost estimates dated within six months of application
- g. Rent schedule and targeted incomes using MSHDA criteria, where income-restricted housing is included in the project
- h. New and retained jobs by type and compensation rate
- i. Documentation of property eligibility under the Act
- j. A description of how the project meets the Development Initiatives listed below, if any applicable
- k. Proposed eligible activities
- l. A description of the public benefits that will result from the project

Once an application has been approved by the BRA, the applicant shall provide a Brownfield Plan using the State of Michigan's guidance and format, including conditions requested by the BRA for the BRA's approval.

## VI. REVIEW

Upon receipt of an application, and prior to any public consideration of the application, staff will provide the relevant details of a project to other City departments to confirm that the applicant is eligible to do business with the City and the project is permissible as proposed. The results of this review must confirm the following:

- That the applicant (including all individuals and non-person entities that will have an ownership interest in the project) are compliant with the City's Income Tax Ordinance.
- That the project is compatible with the City's zoning ordinance or plans to comply.
- That the applicant is not delinquent on any financial obligation to the City.

- That the applicant is not a debarred/suspended vendor as defined by the federal government and does not have outstanding written orders or an adverse history of code compliance violations.
- That the applicant, including its affiliated entities, have not defaulted on the terms of previously executed agreements with the City or the BRA.

## VII. DEVELOPMENT INITIATIVES CRITERIA

While minimum eligibility requirements must be met, projects that only meet minimum requirements are not guaranteed approval. Developers may be asked to improve their proposals by adding initiatives below or showing increased public benefit as a condition for BRA approval. It is unlikely that brownfield incentives will be approved for projects that request maximum TIF capture and developer reimbursement while providing minimal public benefit, and/or extraordinary subsidies per housing unit.

Projects that meet the following criteria will be given extra weight in plan reviews. Projects are minimally required to meet state eligibility criteria as defined in the Act, but if a project includes any of the local priority criteria listed below, the City of Ionia BRA will look more favorably on project approval and requests to reduce or defer fees so that the developer is reimbursed more quickly and/or with a lower up front cost.

Except for grants, no additional development incentives (i.e., Obsolete Property Rehabilitation Exemption) will be considered for a project site in addition to Brownfield TIF, unless the project is located in the B-2 Central Business District.

### 1. Sustainable Development

- a. Project will achieve LEED certification, WELL, PHIUS, Living Building Challenge or Net-Zero Energy Certification, or a comparable standard.
- b. No fewer than 10% of parking spaces, garages, or carports on the project site will have an EV electric vehicle (EV) charging station.
- c. Project will use high energy efficiency building features.

### 2. Housing Type Diversity

- a. Provides a housing type (single-family attached, single-family detached, duplex, or multi-family) that is less than 20% of the existing housing in a census tract, according to the most recent decennial census, or if the census data is more than 5 years old, according to the most recent American Community Survey data.
- b. At least 10% ~~or more~~ of the proposed rental units are three-or-more bedroom unit.

b.c. At least 20% of the proposed residential units are main floor barrier free with 1,300 main floor square feet or less, designed for small households (i.e., two occupants) or occupants with mobility challenges.

### **3. Emerging Developers or Neighborhoods of Focus**

- a. Project is being proposed by emerging developers.
- b. Project is located in the City's Neighborhoods of Focus (all areas of the City of Ionia north of the Grand River, plus the 16490-acre former Deeefield/Riverside Correctional Facility site, located on Harwood-Riverside Drive Road).

For the purposes of this policy, an emerging developer is defined as "a person with limited experience in the development or redevelopment of real estate who may be supported by a network of more experienced development professionals, or an organized program designed to support first-time and less experienced developers. If the individual(s) are members of an entity (i.e., a limited liability company) then the individual(s) meeting the definition of an emerging developer must have no less than 25% ownership of the entity, including no less than 25% of the potential financial risk and reward."

### **4. Housing Development Activities**

The City of Ionia BRA is committed to supporting housing construction for priorities expressed in the most recent evaluation of housing needs in the City. The BRA will look most favorably on projects that prioritize housing units for residents earning up to 120% of the county's AMI or less.

- a. Project includes "Housing Development Activities" as defined in Section 2(x) of the Act and is a mixed-use project that encompasses housing and other uses (i.e., retail, office) in a single structure or within a holistic, high density, pedestrian oriented and interrelated/interdependent project. Housing Development Activities must also provide income and rent restricted housing as a component of the project.
- b. At least 125% or more of new housing units will be designated for residents living in Ionia at least 51% of the year and making 120% or less of Ionia's Area Median Income. Eligible activities may be prorated to the percentage of homes that are income restricted.
- c. Tax capture per income restricted unit may not exceed the cost to construct the unit unless other extraordinary costs are specified in the application and brownfield plan.
- b.d. If Housing Financing Gap funding is a requested eligible activity for rental units, rents must comply with MSHDA income and rent limits for the duration of the Housing Financing Gap reimbursement.

**VIII. MISCELLANEOUS PROVISIONS**

1. ~~For projects meeting the minimum qualification criteria contained in the Act,~~ the BRA will annually collect up to 10% of Tax Incremental Revenues for its Local Brownfield Revolving Fund (LBRF) and an annual administrative fee described below (subject to proportional reductions due to limitations in the Act, or reductions costs reduced or waived pursuant to Section 8 below) to fund the operation of the Program. The administration fee may be reduced to help finance priority projects. The BRA will, where applicable, withhold and provide to the State Treasury an amount required by Section 13b (14) of the Act to fund the State Brownfield Redevelopment Fund. Remaining annual tax increment revenues from a project will be utilized to reimburse the developer for eligible costs incurred, to fund the City of Ionia LBRF, and to pay for BRA Administration and Plan Implementation Costs, subject to BRA and Ionia City Council approval.
2. Upon acquisition of property included in a Brownfield Plan, and before becoming eligible to receive reimbursement pursuant to an approved agreement, the applicant shall have filed a completed Michigan Department of Treasury Form 2766 – Property Transfer Affidavit L-4260 with the City Assessor related to its acquisition of the property. The Property Transfer Affidavit shall be considered incomplete if the purchase price of the real estate is not entered on the form.
3. The BRA recognizes that the Program is an opportunity to leverage financial participation by the State of Michigan in projects. As such, the BRA will strongly encourage applicants to pursue financial support from the Michigan Department of Environment, Great Lakes, and Energy (EGLE), the Michigan Strategic Fund (MSF), and/or the Michigan State Housing Development Authority (MSHDA), as applicable. The BRA may condition its approval of a brownfield plan on participation by the applicable state agency.
4. Reimbursement will be limited to a maximum of 25 years. The BRA may approve more or less than 25 years at its discretion and depending on the public good that results from the Project.
5. Legal and consulting fees that are not in the ordinary course of acquiring and developing real estate will be limited to a maximum of \$30,000 as allowed by the Act. This includes fees paid to the BRA for its brownfield and legal fees. Costs in excess of \$30,000 are the responsibility of the applicant.
6. Reimbursable brownfield plan or work plan implementation as defined by the Act will be limited to \$50,000 pursuant to the Act, payable to the City of Ionia Brownfield

Development Fund. Implementation should be included in every plan that will be submitted to the State of Michigan for approval.

**IX. COMPLIANCE**

Reporting and compliance requirements will be detailed in a project's Development and Reimbursement Agreement. At a minimum, a project completion report must be submitted within 90 days of the issuance of a certificate of occupancy for the project in a format provided by the BRA for reimbursement of eligible activity costs. The required report contents will be provided in the Development and Reimbursement Agreement.

For projects containing residential rental housing, certification of compliance with Chapter 858 of Part Eight of the City of Ionia Codified Ordinances is required for each residential unit.

The project must be operated and maintained in compliance with all applicable City codes and ordinances. Non-compliance may result in a suspension of reimbursement for eligible activities until the project returns to compliance.

**X. WAIVER**

The BRA Board of Directors may waive this policy, or any portion of it, when the BRA Board determines that it is in the best interest of the City or the BRA.

**XI. CITY OF IONIA BRA FEE SCHEDULE**

Certain fees may be waived, reduced, or delayed for projects that include the BRA's Development Initiatives, defined earlier in this policy. The developer's project application should include any proposed fee reductions or waivers. Defaulting on any of the terms and/or conditions that were utilized to achieve fee reduction for Development Initiatives will result in loss of the fee waiver adjustments.

Application Fee: An application fee will be levied for applications in accordance with an approved fee schedule that is updated from time to time and posted on the BRA's website. The fee shall be paid by the applicant at the first submittal of the application. Such fees will be based on the total project investment. The application fee schedule is as follows:

Less than \$1 million:	\$ 500
\$1 million to \$9,999,999	\$1,500
\$10 million+	\$3,000

**BRA Consultant and Legal Counsel Fees:** Applicants will be responsible for paying reasonable fees of the BRA's brownfield consultant and legal counsel in connection with review, approval, and processing of the application, brownfield plan, Act 381 work plan, development and reimbursement agreement, and other documents associated with project incentives.

~~**Administrative Fee, Brownfield Plan and Work Plan Implementation:** The brownfield plan and, if applicable, Act 381 work plan shall include an annual administration and implementation fee totaling no less than \$3,000, adjusted annually for inflation at the rate of the Consumer Price Index five years from the first year of the plan and annually thereafter. The fee will be paid first from the statutory \$50,000 allowed for brownfield plan and work plan implementation, as permitted by the Act, up to 10% of local tax increment revenues.~~

**Brownfield Plan and Work Plan Implementation:** Plans shall include The \$50,000 for brownfield plan and work plan implementation, which shall be distributed in equal annual payments of no less than \$2,500 per year from tax increment revenues to the sole benefit of the BRA, unless otherwise negotiated. If the \$50,000 prorated over the life of the approved plan does not equal at least \$3,000,500 of the eligible activities per year, an additional administration fee shall be added to the plan to make up the shortfall until the plan ends. The administrative and implementation fee shall be paid to the City of Ionia Brownfield Development Fund BRA from Tax Increment Revenues before reimbursement is made to the applicant.

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**Local Brownfield Revolving Fund Contribution:** The BRA shall collect up to 10% from the project's tax increment revenues annually for its Local Brownfield Revolving Fund.

~~Certain fees may be waived, reduced, or delayed for projects that include the BRA's Development Initiatives defined above. The developer's project application should include any proposed fee reductions or waivers.~~

~~Defaulting on any of the terms and/or conditions that were utilized to achieve fee reductions for Development Initiatives will result in loss of the fee waiver, reduction, or delay. Any Development Initiative under this Policy may not be used for an additional incentive that requires City of Ionia approval.~~

**CITY OF IONIA BROWNFIELD REDEVELOPMENT AUTHORITY  
BROWNFIELD INCENTIVE APPLICATION EVALUATION**

Pursuant to the City of Ionia Brownfield Redevelopment Authority's (BRA) guidance, city staff and/or the BRA's consultant will evaluate projects using the following criteria. The developer does not complete this section; it is included only to show criteria by which projects will be evaluated.

Project name, developer contact information:	
Reviewed by / date:	
Is the property an eligible property? (Blighted, functionally obsolete, contaminated, housing, historic, at a transit hub.) If blighted or functionally obsolete, has it been declared as such by an assessor?	
Is the project consistent with the City's Master Plan, including Area Specific Plans?	
If the project includes housing, is it consistent with the City of Ionia and Ionia County Housing Needs Assessment?	
Does the statement / letter of interest include all the requested information? a. Summary of the proposed project b. Documentation of Site Control or a purchase agreement showing terms and conditions of property acquisition and proposed closing date c. Site plan and floor plans d. Renderings, if available e. Project financials, <u>including debt service ratio, rate of return, and demonstrated need for financial assistance</u> f. Eligible activities cost estimates dated within six months of application g. Rent schedule and targeted incomes using MSHDA criteria, where income-restricted housing is included in the project h. New and retained jobs by type and	

compensation rate i. Documentation of property eligibility under the Act j. A description of how the project meets Development Initiatives Criteria k. Proposed eligible activities	
Does the project include any Development Initiatives Criteria for sustainability?	
Does the project include any Development Initiatives Criteria for Housing Type Diversity?	
Does the project include any Development Initiatives Criteria for Emerging Developers or Neighborhoods of Focus?	
Does the project include any Development Initiatives Criteria for Housing Development Activities?	
Is the applicant (including all individuals and non-person entities that will have an ownership interest in the project) compliant with the City's Income Tax Ordinance?	
Is the project compatible with the City's zoning ordinance or is there a plan to comply? Is a zoning variance required?	
Is the applicant delinquent on any financial obligation to the City?	
<u>Does the project make a clear case that it is not financially feasible without brownfield TIF support? Is the amount of TIF requested reasonable and generally comparable to the average rate of support provided by other communities for similar projects?</u>	
Is the applicant a debarred/suspended vendor as defined by the federal government or do they have outstanding written orders or an adverse history of code compliance violations?	

<p><u>What public good will result from the project?</u></p>	
<p>Is the project recommended for consideration by the City of Ionia BRA? If yes, forward to BRA members for consideration at the next scheduled or a special meeting</p>	

Additional comments:

**If a brownfield plan is accepted:**

What	When
<p>Application fee received?</p>	<p>Date: Amount:</p>
<p>Is the plan complete? Does the TIF table include <del>up to 10% at least \$3,000/year for plan implementation and administration, including and \$50,000 (at least \$2,500 per year)</del> divided between state and local tax increment revenues for implementation?</p>	

Does the TIF table include Local Brownfield Revolving Fund (up to 10% of annual tax revenues)?	
Is the project in the Downtown Development Authority? If DDA is already collecting TIF, do an interlocal agreement with terms	
Developer submits a Plan / amendment to the BRA.	At least two weeks prior to BRA meeting
BRA reviews and votes on the proposed Plan amendment. Approval may include conditions.	BRA meeting
BRA requests a public hearing be scheduled for the proposed Plan amendment at the next feasible city council or county commission regular meeting	At least 10 days in advance of public hearing date
BRA notifies local taxing jurisdictions and the public of the proposed Plan amendment and public hearing date. If state school TIF will be used for the project, the BRA notifies EGLE, MSF/MEDC, and/or MSHDA of the public hearing.	At least 10 days in advance of public hearing date
Public hearing. The developer or their representative must attend the hearing.	City council or county commission meeting or special meeting
City council or county commission approves or rejects the Plan / amendment	Following the public hearing
BRA and developer enter into a Development / Reimbursement Agreement	After adoption of the Plan amendment
For projects with state school tax capture, developer drafts a work plan pursuant to Act 381 for BRA review and approval	After Development / Reimbursement Agreement
If applicable, BRA reviews the work plan. If state school taxes will be captured, BRA will forward the work plan to EGLE, MSHDA, and/or MEDC for approval.	Before developer can begin work on eligible activities
After the development agreement is signed and, if applicable, the work plan is approved, the developer can begin work.	After approvals received from BRA and, if applicable, EGLE, MSHDA and/or MEDC