270.92 DEFINITIONS.

Subdivision 1. Scope of application. For purposes of sections 270.91 to 270.98, the following terms have the meanings given.

Subd. 2. Assessment year. "Assessment year" means the assessment year for purposes of general ad valorem property taxes.

Subd. 3. **Contaminant.** "Contaminant" means a harmful substance as defined in section 115B.25, subdivision 7a.

Subd. 4. **Contaminated market value.** "Contaminated market value" is the amount determined under section 270.93.

Subd. 5. **Presence of contaminants.** "Presence of contaminants" includes the release or threatened release, as defined in section 115B.02, subdivision 15, of contaminants on the property.

Subd. 6. **Response plan.** "Response plan" means: (1) a development action response plan, as defined in section 469.174, subdivision 17; (2) a response action plan under chapter 115B or a corrective action plan under chapter 18D; (3) a plan for corrective action approved by the commissioner of agriculture under section 18D.105; or (4) a plan for corrective action approved by the commissioner of the pollution control agency under section 115C.03.

History: 1993 c 375 art 12 s 2