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