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Office of the Auditor General

Report Summary

Performance Audit

Report Number:
186-0420-26

Brownfield Redevelopment Financing Program

Department of Environment, Great Lakes, and Energy (EGLE) and Michigan Strategic Fund (MSF) and Michigan State Housing Development Authority (MSHDA), Department of Labor and Economic Opportunity (LEO)

Released:
September 2026

The Brownfield Redevelopment Financing Act, Public Act 381 of 1996, as amended, (the Act) authorizes municipalities to create brownfield redevelopment authorities to facilitate the implementation of brownfield plans and promote revitalization of eligible properties using tax increment financing for eligible activities. The Act prescribes the powers and duties of, and the related requirements and criteria for, the brownfield redevelopment authorities, Department of Environment, Great Lakes, and Energy (EGLE), Michigan Strategic Fund (MSF), and Michigan State Housing Development Authority (MSHDA). This performance audit is required by Section 125.2666(6) of the *Michigan Compiled Laws*.

Audit Objective			Conclusion
Objective 1: To assess the effectiveness of the Brownfield Redevelopment Financing Program to increase the taxable value of eligible properties.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

Audit Objective			Conclusion
Objective 2: To assess the effectiveness of EGLE's, MSF's, and MSHDA's efforts to administer the Brownfield Redevelopment Financing Program.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		
Observation Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Our assessment resulted in one observation related to program oversight and responsibilities (Observation 1).	Not applicable for observations.		

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