HB 2734-1 (LC 2273) 3/11/15 (MAM/ps)

PROPOSED AMENDMENTS TO HOUSE BILL 2734

On page 1 of the printed bill, line 2, after "property" insert "; creating 1 new provisions; and amending ORS 244.050, 465.255, 466.640 and 468B.310". $\mathbf{2}$ Delete lines 4 through 29 and delete pages 2 and 3 and insert: 3 4 **"LAND BANK AUTHORITIES** $\mathbf{5}$ 6 "SECTION 1. As used in sections 1 to 6 of this 2015 Act: 7 "(1) 'Authority' means any public land bank authority created pur-8 suant to sections 1 to 6 of this 2015 Act. 9 "(2) 'Brownfield' has the meaning given that term in ORS 285A.185. 10 "(3) 'Governing body' means the county court, board of county 11 commissioners, council or other legislative body of any local govern-12ment. 13 "(4) 'Local government' has the meaning given that term in ORS 14 174.116. 15"(5) 'Remedial action,' 'remedial action costs' and 'removal' have 16 the meanings given those terms in ORS 465.200. 17 "SECTION 2. (1) A governing body of a local government may, upon 18 its own motion, consider whether it is advisable to create an authority 19 for the purpose of acquiring, rehabilitating, redeveloping or reutilizing 20brownfield properties that are located within the geographic bounda-21ries over which the local government has jurisdiction. 22

"(2) If the governing body, after public hearing according to the governing body's rules, determines that it is wise and desirable to create in an authority the powers and duties set forth in sections 1 to 6 of this 2015 Act, the governing body shall by ordinance or resolution create such an authority. The ordinance or resolution shall set forth: "(a) The name of the authority, which shall be "The Land Bank

Authority of (local government), Oregon' or other similar distinctive
name.

9 "(b) The number of directors of the authority, which must be an
10 odd number not less than five nor more than 11.

"(c) The names of the initial directors and their terms of service,
which shall not exceed four years.

"(d) Other provisions that may be appropriate and not inconsistent
 with sections 1 to 6 of this 2015 Act or the laws of Oregon.

"(3) Upon the adoption of an ordinance or resolution under sub section (2) of this section, the authority shall be deemed established
 as a municipal corporation of the state and as a body corporate and
 politic exercising public powers.

"(4) An authority organized under this section shall have all the powers and duties contained in sections 1 to 6 of this 2015 Act. The governing body, at its sole discretion and at any time, may alter or change the structure, organization, programs or activities of the authority, subject to any limitations imposed by law on the impairment of contracts. The governing body may dissolve the authority at any time, provided the authority has no obligations outstanding.

"<u>SECTION 3.</u> (1) An authority shall be managed and controlled by
a board of directors. The directors shall be appointed by the governing
body that created the authority. The board of directors must include:
"(a) At least one director who is also a member of the governing
body;

1 "(b) At least one director who represents the largest municipal 2 corporation within the geographic jurisdiction of the local government 3 that is not a school district;

4 "(c) At least one director who represents the largest school district
5 within the geographic jurisdiction of the local government; and

6 "(d) Subject to the maximum number of directors allowed by the 7 ordinance or resolution establishing the authority, one or more direc-8 tors who are also members of civic organizations that serve the same 9 jurisdiction as the authority and that have a purpose or mission that 10 aligns with that of the authority.

"(2) The directors shall select annually from among themselves a
 chairperson, vice chairperson, secretary, treasurer and other officers
 as the board determines.

"(3) The board shall adopt and may amend rules for calling and conducting its meetings and carrying out its business and may adopt an official seal. All decisions of the board shall be by motion or resolution and shall be recorded in the board's minute book, which shall be a public record. A majority of the directors of the board constitutes a quorum for the transaction of business, and a majority is sufficient to pass a motion or resolution.

"(4) The board may employ employees and agents as the board
 deems appropriate and provide for their compensation.

"(5) A director is not entitled to compensation for service on the
board of an authority.

²⁵ "<u>SECTION 4.</u> (1) An authority shall have all powers necessary to ²⁶ accomplish the purposes of acquiring, rehabilitating, redeveloping or ²⁷ reutilizing brownfield properties, including without limitation the ²⁸ power to:

"(a) Sue and be sued, plead and be impleaded in all actions, suits
 or proceedings brought by or against the authority.

"(b) Acquire, hold, use, enjoy and convey, lease or otherwise dispose
of any interest in:

"(A) Brownfield properties within the authority's geographic jurisdiction;

"(B) Properties undergoing removal or remedial action under the
supervision or approval of the Department of Environmental Quality
that are within the authority's geographic jurisdiction; and

8 "(C) Personal property.

9 "(c) Conduct removal or remedial action on real property in which
10 the authority has a property interest under an agreement with the
11 Department of Environmental Quality.

"(d) Assist parties that are interested in acquiring a property in terest in real property held by the authority with entering into an
 agreement with the Department of Environmental Quality under ORS
 465.327.

16 "(e) Enter into contracts with any person.

"(f) Borrow moneys and issue notes and revenue bonds for the
 purpose of carrying out the authority's powers.

¹⁹ "(g) Invest moneys into property, securities or other instruments.

20 "(h) Obtain insurance.

"(i) Solicit and accept grants, gifts or other assistance from a public
or private source.

"(j) Develop and prepare plans or reports to evaluate the authority
 and to guide future improvements to the processes and operations of
 the authority.

"(k) Develop priorities for the use of property of the authority that
 may include, but are not limited to, public use, affordable housing,
 open space and commercial or industrial development.

²⁹ "(L) Adopt and amend ordinances and resolutions.

30 "(2) An authority may establish an advisory committee to advise

the board of directors of the authority on the interests of the community in the actions of the board and the authority. If a committee is established, a member of the committee shall serve as a liaison between the board of the authority and a community of interest affected by a decision or proposed decision of the board.

6 "(3) An authority shall give public notice of a proposed disposition 7 of any interest in real property held by the authority. The notice shall 8 allow 30 days for the public to comment on the proposed disposition. 9 The authority shall provide responses to comments prior to final dis-10 position of the property interest.

"(4) An authority shall annually prepare and submit a report to the 11 Governor and, in the manner described in ORS 192.245, submit the re-12port to the Legislative Assembly. The report must summarize the ac-13 tivity of the authority, including a list of real properties in which the 14 authority has acquired or disposed of a property interest, the method 15of acquisition or disposition, the price paid or received for each prop-16 erty and additional information as requested by the Governor, the 17 President of the Senate or the Speaker of the House of Represen-18 tatives. 19

"<u>SECTION 5.</u> The revenue bonds and other obligations of an authority shall not be a general obligation of the local government and
shall not be a charge upon the tax revenues of the local government.
"<u>SECTION 6.</u> (1) An authority established under sections 1 to 6 of
this 2015 Act shall keep a record of the authority's remedial action
costs.

"(2) Notwithstanding any law to the contrary, an authority may,
based on the record compiled by the authority under subsection (1) of
this section, bring an action to recover from a person liable under ORS
465.255 or 465.260 the amount of the authority's remedial action costs.
"(3) In an action brought by an authority established under sections

1 1 to 6 of this 2015 Act to recover remedial action costs under ORS 2 465.255 (1) or damages under ORS 468B.310 (1), the court may allow the 3 authority to recover costs, expert witness fees, reasonable attorney 4 fees and prejudgment or preaward interest if the authority prevails in 5 the action.

6 **"SECTION 7.** ORS 465.255 is amended to read:

"465.255. (1) The following persons shall be strictly liable for those remedial action costs incurred by the state or any other person that are attributable to or associated with a facility and for damages for injury to or
destruction of any natural resources caused by a release:

"(a) Any owner or operator at or during the time of the acts or omissionsthat resulted in the release.

"(b) Any owner or operator who became the owner or operator after the time of the acts or omissions that resulted in the release, and who knew or reasonably should have known of the release when the person first became the owner or operator.

"(c) Any owner or operator who obtained actual knowledge of the release at the facility during the time the person was the owner or operator of the facility and then subsequently transferred ownership or operation of the facility to another person without disclosing such knowledge.

"(d) Any person who, by any acts or omissions, caused, contributed to or
exacerbated the release, unless the acts or omissions were in material compliance with applicable laws, standards, regulations, licenses or permits.

"(e) Any person who unlawfully hinders or delays entry to, investigation
of or removal or remedial action at a facility.

"(2) Except as provided in subsection (1)(c) to (e) of this section and subsection (4) of this section, the following persons shall not be liable for remedial action costs incurred by the state or any other person that are attributable to or associated with a facility, or for damages for injury to or destruction of any natural resources caused by a release:

"(a) Any owner or operator who became the owner or operator after the time of the acts or omissions that resulted in a release, and who did not know and reasonably should not have known of the release when the person first became the owner or operator.

5 "(b) Any owner or operator if the release at the facility was caused solely
6 by one or a combination of the following:

"(A) An act of God. 'Act of God' means an unanticipated grave natural
disaster or other natural phenomenon of an exceptional, inevitable and irresistible character, the effects of which could not have been prevented or
avoided by the exercise of due care or foresight.

11 "(B) An act of war.

"(C) Acts or omissions of a third party, other than an employee or agent of the person asserting this defense, or other than a person whose acts or omissions occur in connection with a contractual relationship, existing directly or indirectly, with the person asserting this defense. As used in this subparagraph, 'contractual relationship' includes but is not limited to land contracts, deeds or other instruments transferring title or possession.

"(3) Except as provided in subsection (1)(c) to (e) of this section or subsection (4) of this section, the following persons shall not be liable for remedial action costs incurred by the state or any other person that are attributable to or associated with a facility, or for damages for injury to or destruction of any natural resources caused by a release:

"(a) A unit of state or local government that acquired ownership or control of a facility in the following ways:

"(A) Involuntarily by virtue of its function as sovereign, including but
 not limited to escheat, bankruptcy, tax delinquency or abandonment; or

"(B) Through the exercise of eminent domain authority by purchase orcondemnation.

²⁹ "(b) A person who acquired a facility by inheritance or bequest.

30 "(c) Any fiduciary exempted from liability in accordance with rules

1 adopted by the Environmental Quality Commission under ORS 465.440.

"(d) An authority that acquired an ownership interest in the facility
as authorized in section 4 of this 2015 Act.

"(4) Notwithstanding the exclusions from liability provided for specified persons in subsections (2) and (3) of this section such persons shall be liable for remedial action costs incurred by the state or any other person that are attributable to or associated with a facility, and for damages for injury to or destruction of any natural resources caused by a release, to the extent that the person's acts or omissions contribute to such costs or damages, if the person:

"(a) Obtained actual knowledge of the release and then failed to promptly notify the Department of Environmental Quality and exercise due care with respect to the hazardous substance concerned, taking into consideration the characteristics of the hazardous substance in light of all relevant facts and circumstances; or

"(b) Failed to take reasonable precautions against the reasonably fore seeable acts or omissions of a third party and the reasonably foreseeable
 consequences of such acts or omissions.

"(5)(a) No indemnification, hold harmless, or similar agreement or conveyance shall be effective to transfer from any person who may be liable under this section, to any other person, the liability imposed under this section. Nothing in this section shall bar any agreement to insure, hold harmless or indemnify a party to such agreement for any liability under this section.

"(b) A person who is liable under this section shall not be barred from
seeking contribution from any other person for liability under ORS 465.200
to 465.545 and 465.900.

"(c) Nothing in ORS 465.200 to 465.545 and 465.900 shall bar a cause of
action that a person liable under this section or a guarantor has or would
have by reason of subrogation or otherwise against any person.

"(d) Nothing in this section shall restrict any right that the state or any person might have under federal statute, common law or other state statute to recover remedial action costs or to seek any other relief related to a release.

5 "(6) To establish, for purposes of subsection (1)(b) of this section or sub-6 section (2)(a) of this section, that the person did or did not have reason to 7 know, the person must have undertaken, at the time of acquisition, all ap-8 propriate inquiry into the previous ownership and uses of the property con-9 sistent with good commercial or customary practice in an effort to minimize 10 liability.

"(7)(a) Except as provided in paragraph (b) of this subsection, no person 11 shall be liable under ORS 465.200 to 465.545 and 465.900 for costs or damages 12as a result of actions taken or omitted in the course of rendering care, as-13 sistance or advice in accordance with rules adopted under ORS 465.400 or 14 at the direction of the department or its authorized representative, with re-15spect to an incident creating a danger to public health, safety, welfare or the 16 environment as a result of any release of a hazardous substance. This para-17 graph shall not preclude liability for costs or damages as the result of 18 negligence on the part of such person. 19

"(b) No state or local government shall be liable under ORS 465.200 to 20465.545 and 465.900 for costs or damages as a result of actions taken in re-21sponse to an emergency created by the release of a hazardous substance 22generated by or from a facility owned by another person. This paragraph 23shall not preclude liability for costs or damages as a result of gross 24negligence or intentional misconduct by the state or local government. For 2526 the purpose of this paragraph, reckless, willful or wanton misconduct shall constitute gross negligence. 27

"(c) This subsection shall not alter the liability of any person covered by
subsection (1) of this section.

30 **"SECTION 8.** ORS 466.640 is amended to read:

"466.640. (1) Any person owning or having control over any oil or haz-1 ardous material spilled or released or threatening to spill or release shall $\mathbf{2}$ be strictly liable without regard to fault for the spill or release or threatened 3 spill or release. However, in any action to recover damages, the person shall 4 be relieved from strict liability without regard to fault if the person can 5 prove that the spill or release of oil or hazardous material was caused by: 6

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"(a) An act of war or sabotage or an act of God.

"(b) Negligence on the part of the United States Government or the State 8 of Oregon. 9

"(c) An act or omission of a third party without regard to whether any 10 such act or omission was or was not negligent. 11

"(2) Notwithstanding the provisions of subsection (1) of this section: 12

"(a) A person who has entered into, and is in compliance with, an ad-13 ministrative agreement under ORS 465.327 is not liable to the State of 14 Oregon for any spill or release of oil or hazardous material at a facility that 15 is subject to ORS 465.200 to 465.545 existing as of the date of the person's 16 acquisition of ownership or operation of the facility, to the extent provided 17 in ORS 465.327. 18

"(b) A person who has entered into, and is in compliance with, a judicial 19 consent judgment or an administrative consent order under ORS 465.327 is 20not liable to the State of Oregon or any person for any spill or release of 21oil or hazardous material at a facility that is subject to ORS 465.200 to 22465.545 existing as of the date of the person's acquisition of ownership or 23operation of the facility, to the extent provided in ORS 465.327. 24

"(c) An authority created under sections 1 to 6 of this 2015 Act is 25not liable to the State of Oregon or any person for any spill or release 26of oil or hazardous material at a facility that is subject to ORS 465.200 27to 465.545 existing as of the date of the authority's acquisition of 28ownership or operation of the facility, to the extent provided in ORS 29 465.327 for a person that has entered into, and is in compliance with, 30

1 an administrative agreement, judicial consent judgment or an admin-

2 istrative consent order.

SECTION 9. ORS 468B.310 is amended to read:

"468B.310. (1) Any person owning oil or having control over oil which enters the waters of the state in violation of ORS 468B.305 shall be strictly liable, without regard to fault, for the damages to persons or property, public or private, caused by such entry. However, in any action to recover damages, the person shall be relieved from strict liability without regard to fault if the person can prove that the oil to which the damages relate, entered the waters of the state by causes set forth in ORS 468B.305 (2).

"(2) Nothing in this section shall be construed as limiting the right of a person owning or having control of oil to maintain an action for the recovery of damages against another person for an act or omission of such other person resulting in the entry of oil into the waters of the state for which the person owning or having control of such oil is liable under subsection (1) of this section.

"(3) Notwithstanding the provisions of subsections (1) and (2) of this section:

"(a) A person who has entered into, and is in compliance with, an administrative agreement under ORS 465.327 is not liable to the State of Oregon for any entry of oil into the waters of the state from a facility that is subject to ORS 465.200 to 465.545 and 468B.300 to 468B.500 that occurred before the date of the person's acquisition of ownership or operation of the facility, to the extent provided in ORS 465.327.

"(b) A person who has entered into, and is in compliance with, a judicial consent judgment or an administrative consent order under ORS 465.327 is not liable to the State of Oregon or any person for any entry of oil into the waters of the state from a facility that is subject to ORS 465.200 to 465.545 and 468B.300 to 468B.500 that occurred before the date of the person's acquisition of ownership or operation of the facility, to the extent provided in

1 ORS 465.327.

"(c) An authority created under sections 1 to 6 of this 2015 Act is $\mathbf{2}$ not liable to the State of Oregon or any person for any entry of oil into 3 the waters of this state from a facility that is subject to ORS 465.200 4 to 465.545 and 468B.300 to 468B.500 that occurred before the date of the $\mathbf{5}$ authority's acquisition of ownership or operation of the facility, to the 6 extent provided in ORS 465.327 for a person that has entered into, and 7 is in compliance with, an administrative agreement, judicial consent 8 judgment or an administrative consent. 9

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"PROPERTY TAX ABATEMENT

"SECTION 10. (1)(a) The governing body of a city or county may elect by ordinance or resolution to grant a property tax abatement against the taxes imposed on a brownfield as defined in ORS 285A.185. "(b) The governing body shall specify eligibility requirements in the ordinance or resolution, including, but not limited to, a showing by the owner of the brownfield in the application filed under section 11 of this 2015 Act:

"(A) That the owner or authorized representative of the owner has
obtained an environmental site assessment of the brownfield prepared
by a geologist registered under ORS 672.505 to 672.705 or a professional
engineer as defined in ORS 672.002.

"(B) If the environmental site assessment required under subparagraph (A) of this paragraph concludes that a remedial action, as defined in ORS 465.200, is required in response to the release of a hazardous substance at the brownfield, that the remedial action shall be conducted pursuant to an agreement with, an order of or a program or process authorized by the Department of Environmental Quality. An agreement, order, program or process includes, but is not limited to, the Voluntary Cleanup Program, the Independent Cleanup Pathway, a consent or unilateral order or another process that the department may establish by rule or policy, pursuant to which the owner or operator is required to perform the remedial action at the brownfield.

"(C) That the owner is in compliance with the agreement, order,
program or process required under subparagraph (B) of this paragraph.
"(D) That the environmental site assessment report required under
subparagraph (A) of this paragraph, and a final report prepared by a
geologist or professional engineer showing that the remedial action
has complied with applicable state law administered by the department, have been submitted to the department.

"(c) The department shall maintain reports submitted under para graph (b)(D) of this subsection as public records and make the reports
 available for inspection in the manner provided in ORS 192.410 to
 192.505.

17 "(2) The ordinance or resolution adopted under subsection (1) of this 18 section may allow an additional abatement in an amount stated in the 19 ordinance or resolution for one or more of the following purposes in 20 connection with development of the brownfield:

"(a) Providing low income residential housing, as defined in ORS
307.841.

"(b) Providing public park or open space land, as defined in ORS 308A.300, pursuant to a legally binding agreement with a local government that requires that at least 50 percent of the land provided as public park or open space land shall be permanently provided as public park or open space land.

²⁸ "(c) Adding improvements that generate renewable energy.

"(d) At least 50 percent of remedial actions being performed by mi nority or women business enterprises or disadvantaged business en-

1 terprises, as those terms are defined in ORS 200.100.

"(e) Creating permanent jobs that pay at least the county or state
average in annual per employee compensation or making a substantial
investment in a business on the brownfield.

5 "(f) Performing removal or remedial action at a brownfield on 6 which hospital buildings or community health care facilities are to be 7 constructed, in an area designated as having unmet health care needs 8 in the most recent areas of unmet health care need in rural Oregon 9 report issued by the Office of Rural Health.

"(3) Within 60 days after an ordinance or resolution is adopted un-10 der subsection (1) of this section, a district listed in ORS 198.010 or 11 198.180 that is located within a city or county that elects to grant the 12 property tax abatement may elect not to grant the property tax 13 abatement. A district that elects not to grant the property tax abate-14 ment shall receive the property taxes imposed by the district unabated. 15 "(4) An ordinance or resolution adopted under subsection (1) of this 16 section may provide for abatements to be granted for a period of not 17 less than three or more than five consecutive property tax years. 18

"(5) The owner of a brownfield that has filed an application that meets the requirements of section 11 of this 2015 Act with the taxing jurisdictions that have made the election under subsection (1) of this section shall be granted an abatement for the brownfield in an amount determined under section 12 of this 2015 Act.

²⁴ "<u>SECTION 11.</u> (1) The owner of a brownfield seeking an abatement ²⁵ under section 10 of this 2015 Act against the taxes imposed on a ²⁶ brownfield for a property tax year must file an application that meets ²⁷ the requirements of this section, with the county assessor of the ²⁸ county in which the brownfield is located and with the city if the city ²⁹ grants the abatement, on or before April 15 preceding the beginning ³⁰ of the property tax year for which the abatement is claimed.

1 "(2) An application filed under this section must include:

2 "(a) The address of the brownfield.

"(b) Evidence of the ownership of the brownfield by the person filing the application.

5 "(c) An affidavit signed by the owner of the brownfield under pen-6 alty of perjury that the owner has not, by any acts or omissions, 7 caused, contributed to or exacerbated the release of a hazardous sub-8 stance at the brownfield for which the eligible costs described in sub-9 section (3) of this section are incurred, unless the acts or omissions 10 were in material compliance with applicable laws, standards, regu-11 lations, licenses or permits, or any contamination at the brownfield.

"(d) Documentation of eligible costs incurred with respect to the
 brownfield for the 12-month period ending on March 31 of the year of
 application.

15 **"(3)(a) For purposes of this section, 'eligible costs' means:**

"(A) Remedial action costs as defined in ORS 465.200, including
 costs incurred for environmental site assessment or investigation
 performed by a licensed professional without the oversight or approval
 of the Department of Environmental Quality.

"(B) The costs of demolishing site improvements as necessary for
 removal or remedial action, as those terms are defined in ORS 465.200.
 "(C) The costs of abating the release of hazardous substances within
 existing site improvements.

"(D) The costs of new improvements constructed at the brownfield
 for the purpose of containing hazardous substances or limiting expo sure to the release of hazardous substances.

"(E) The costs of managing, handling, removing, treating and disposing of solid waste, environmental media or building materials containing hazardous substances in the course of redeveloping the brownfield.

"(b) Eligible costs shall be reduced by the amount of any state or federal grant moneys received by the owner of the brownfield for environmental site assessment or investigation, or removal or remedial action, at the brownfield in the property tax year to which an application filed under this section applies.

6 "(4) For purposes of subsection (2) of this section, documentation 7 of eligible costs may include, but is not limited to, copies of contracts, 8 notes and minutes of contract negotiations, accounts, invoices, sales 9 receipts or other payment records of purchases, sales, leases or other 10 transactions relating to the eligible costs, as required by the governing 11 body that grants the exemption under section 10 of this 2015 Act.

"(5) The application shall be reviewed by the county or by the city if the city is located in a county that has not granted the abatement under section 10 of this 2015 Act. Upon request, the Department of Environmental Quality may consult with the county or city with respect to remedial action costs included in the application as eligible costs. The county or city may consult with the applicant about the application, and the applicant may amend the application.

"(6)(a) If the governing body of the county or city, as applicable, determines that the application does not meet the requirements of this section, the governing body shall promptly notify the applicant in writing that the application is not approved, stating the reasons for the determination. A determination under this paragraph is not reviewable, but the owner of the brownfield may file an application under this section for any subsequent year.

"(b) If the governing body determines that the application meets the requirements of this section, the governing body shall promptly notify the applicant and the assessor of the county in which the brownfield is located in writing that the application is approved and of the amount of the eligible costs that may be applied to the abatement. The county assessor shall notify each city and district located
in the county or city, as applicable, that has granted the abatement
in writing of the amount of the abatement granted.

4 "(c) If the governing body has not notified the owner or county 5 assessor under this subsection within 60 days after the application is 6 filed, the application shall be considered approved and the amount of 7 eligible costs claimed on the application shall be considered approved 8 for purposes of section 12 (1) of this 2015 Act.

9 "<u>SECTION 12.</u> (1) The amount of an abatement granted under sec10 tion 10 of this 2015 Act for a property tax year shall equal the lesser
11 of:

"(a) The amount of eligible costs listed in subsection (2) of this 12 section incurred with respect to a brownfield by the owner of the 13 brownfield during the 12-month period ending on March 31 before the 14 beginning of the property tax year and approved by the county or city 15 that reviews the application filed under section 11 of this 2015 Act; or 16 "(b) 100 percent of the property taxes imposed on the brownfield for 17 the property tax year, less the property taxes imposed by districts that 18 elect not to grant the abatement under section 10 (3) of this 2015 Act. 19 "(2) For purposes of subsection (1)(b) of this section, the amount 20of the property taxes imposed by districts that elect not to grant the 21abatement shall be computed by multiplying the amount of property 22taxes imposed by all taxing jurisdictions by the ratio of the cumulative 23tax rates imposed by districts that elect not to grant the abatement 24to the cumulative tax rates imposed by all taxing jurisdictions. 25

"(3)(a) If the governing body of a county or city has adopted an ordinance or resolution under section 10 (2) of this 2015 Act, the amount of the additional abatement, when added to the amount allowed under subsection (1) of this section, may exceed the amount described in subsection (1)(b) of this section for the property tax year.

"(b) Amounts of additional abatement in excess of 100 percent of the property taxes imposed on the brownfield for the property tax year may be carried forward for the five following property tax years. After the fifth following property tax year, the amounts of additional abatement expire.

"(4) The abatement shall be granted for the first property tax year
that begins on or after the date on which an approved application was
filed under section 11 of this 2015 Act.

9 "(5)(a) The amount of an abatement granted under this section
10 shall be deducted from the property taxes that would otherwise be
11 payable with respect to the brownfield for the property tax year.

"(b) The amount of the abatement may not be deducted from 12 property taxes assessed against any other property or, except as pro-13 vided in subsection (3) of this section, for any other property tax year. 14 "(6) The amount of the property taxes imposed, the amount of the 15 abatement, the amount of property taxes due after subtraction of the 16 abatement and any amounts allowed under subsection (3) of this sec-17 tion that carry forward shall be shown on the written statement of 18 property taxes payable delivered to the owner for the property tax year 19 under ORS 311.250. 20

"(7) The county assessor shall note the amount of the abatement
as a potential additional tax liability on the assessment and tax rolls
of the county.

24 "SECTION 13. (1)(a) In addition to any other remedy the governing 25 body may have at law, the governing body of a county or city may 26 modify an abatement granted under section 10 of this 2015 Act on re-27 liable documentary evidence that any statement or representation in 28 any documentation filed pursuant to section 11 of this 2015 Act is in-29 accurate.

30 "(b) The governing body of a county or city may revoke an abate-

ment granted under section 10 of this 2015 Act on reliable documentary
evidence that the owner of the brownfield made any false statement
or representation in any documentation filed pursuant to section 11
of this 2015 Act.

"(2) The governing body shall promptly notify the county assessor
of any modification or revocation with respect to a property tax
abatement granted under section 10 this 2015 Act.

8 "(3) If the governing body makes a modification that results in an 9 increase in property taxes for a prior property tax year, the amount 10 of the increase shall be added to the property taxes imposed on the 11 brownfield:

"(a) If the modification occurs on or after January 1 and before July
1, for the current property tax year.

"(b) If the modification occurs on or after July 1 and before January
1, for the next following property tax year.

16 "(4) If the governing body revokes the abatement:

"(a) There shall be added to the property tax roll for the next following property tax year, an amount equal to the potential additional
tax liability noted on the tax rolls under section 12 (7) of this 2015 Act
for all of the previous property tax years for which the abatement was
granted.

"(b) Any amounts of additional abatement eligible to be carried
 forward under section 12 (3)(b) of this 2015 Act shall be canceled.

"(5) Additional property taxes imposed on a brownfield under this
 section shall be collected and distributed in the same manner as other
 ad valorem property taxes.

"(6) Additional property taxes collected under this section shall be
deemed to have been imposed in the year to which the additional taxes
relate.

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"CONFORMING AMENDMENTS

12

³ **"SECTION 14.** ORS 244.050 is amended to read:

"244.050. (1) On or before April 15 of each year the following persons shall
file with the Oregon Government Ethics Commission a verified statement of
economic interest as required under this chapter:

"(a) The Governor, Secretary of State, State Treasurer, Attorney General,
Commissioner of the Bureau of Labor and Industries, district attorneys and
members of the Legislative Assembly.

"(b) Any judicial officer, including justices of the peace and municipal
 judges, except any pro tem judicial officer who does not otherwise serve as
 a judicial officer.

"(c) Any candidate for a public office designated in paragraph (a) or (b)of this subsection.

15 "(d) The Deputy Attorney General.

"(e) The Legislative Administrator, the Legislative Counsel, the Legislative Fiscal Officer, the Secretary of the Senate and the Chief Clerk of the
House of Representatives.

"(f) The Chancellor and Vice Chancellors of the Oregon University System and the president and vice presidents, or their administrative equivalents, in each public university listed in ORS 352.002.

22 "(g) The following state officers:

23 "(A) Adjutant General.

²⁴ "(B) Director of Agriculture.

²⁵ "(C) Manager of State Accident Insurance Fund Corporation.

26 "(D) Water Resources Director.

²⁷ "(E) Director of Department of Environmental Quality.

²⁸ "(F) Director of Oregon Department of Administrative Services.

29 "(G) State Fish and Wildlife Director.

30 "(H) State Forester.

- 1 "(I) State Geologist.
- 2 "(J) Director of Human Services.
- 3 "(K) Director of the Department of Consumer and Business Services.
- 4 "(L) Director of the Department of State Lands.
- 5 "(M) State Librarian.
- 6 "(N) Administrator of Oregon Liquor Control Commission.
- 7 "(O) Superintendent of State Police.
- 8 "(P) Director of the Public Employees Retirement System.
- 9 "(Q) Director of Department of Revenue.
- 10 "(R) Director of Transportation.
- 11 "(S) Public Utility Commissioner.
- 12 "(T) Director of Veterans' Affairs.
- 13 "(U) Executive director of Oregon Government Ethics Commission.
- 14 "(V) Director of the State Department of Energy.
- ¹⁵ "(W) Director and each assistant director of the Oregon State Lottery.
- 16 "(X) Director of the Department of Corrections.
- 17 "(Y) Director of the Oregon Department of Aviation.
- ¹⁸ "(Z) Executive director of the Oregon Criminal Justice Commission.
- 19 "(AA) Director of the Oregon Business Development Department.
- 20 "(BB) Director of the Office of Emergency Management.
- 21 "(CC) Director of the Employment Department.
- 22 "(DD) Chief of staff for the Governor.
- ²³ "(EE) Administrator of the Office for Oregon Health Policy and Research.
- ²⁴ "(FF) Director of the Housing and Community Services Department.
- ²⁵ "(GG) State Court Administrator.
- 26 "(HH) Director of the Department of Land Conservation and Develop-
- 27 ment.
- ²⁸ "(II) Board chairperson of the Land Use Board of Appeals.
- ²⁹ "(JJ) State Marine Director.
- 30 "(KK) Executive director of the Oregon Racing Commission.

1 "(LL) State Parks and Recreation Director.

2 "(MM) Public defense services executive director.

3 "(NN) Chairperson of the Public Employees' Benefit Board.

4 "(OO) Director of the Department of Public Safety Standards and Train-5 ing.

6 "(PP) Executive director of the Higher Education Coordinating Commis-7 sion.

8 "(QQ) Executive director of the Oregon Watershed Enhancement Board.

9 "(RR) Director of the Oregon Youth Authority.

10 "(SS) Director of the Oregon Health Authority.

11 "(TT) Deputy Superintendent of Public Instruction.

"(h) Any assistant in the Governor's office other than personal secretariesand clerical personnel.

14 "(i) Every elected city or county official.

"(j) Every member of a city or county planning, zoning or developmentcommission.

"(k) The chief executive officer of a city or county who performs the duties of manager or principal administrator of the city or county.

"(L) Members of local government boundary commissions formed under
 ORS 199.410 to 199.519.

"(m) Every member of a governing body of a metropolitan service district
and the executive officer thereof.

"(n) Each member of the board of directors of the State Accident Insurance Fund Corporation.

"(o) The chief administrative officer and the financial officer of each
 common and union high school district, education service district and com munity college district.

²⁸ "(p) Every member of the following state boards and commissions:

²⁹ "(A) Board of Geologic and Mineral Industries.

30 "(B) Oregon Business Development Commission.

- "(C) State Board of Education. 1 "(D) Environmental Quality Commission. $\mathbf{2}$ "(E) Fish and Wildlife Commission of the State of Oregon. 3 "(F) State Board of Forestry. 4 "(G) Oregon Government Ethics Commission. 5 "(H) Oregon Health Policy Board. 6 "(I) State Board of Higher Education. 7 "(J) Oregon Investment Council. 8 "(K) Land Conservation and Development Commission. 9 "(L) Oregon Liquor Control Commission. 10 "(M) Oregon Short Term Fund Board. 11 "(N) State Marine Board. 12 "(O) Mass transit district boards. 13 "(P) Energy Facility Siting Council. 14 "(Q) Board of Commissioners of the Port of Portland. 15 "(R) Employment Relations Board. 16 "(S) Public Employees Retirement Board. 17 "(T) Oregon Racing Commission. 18 "(U) Oregon Transportation Commission. 19
- 20 "(V) Water Resources Commission.
- 21 "(W) Workers' Compensation Board.
- 22 "(X) Oregon Facilities Authority.
- 23 "(Y) Oregon State Lottery Commission.
- ²⁴ "(Z) Pacific Northwest Electric Power and Conservation Planning Coun-
- 25 cil.
- 26 "(AA) Columbia River Gorge Commission.
- ²⁷ "(BB) Oregon Health and Science University Board of Directors.
- 28 "(CC) Capitol Planning Commission.
- ²⁹ "(DD) Higher Education Coordinating Commission.
- 30 "(EE) Oregon Growth Board.

1 "(FF) Early Learning Council.

2 "(q) The following officers of the State Treasurer:

³ "(A) Deputy State Treasurer.

4 "(B) Chief of staff for the office of the State Treasurer.

5 "(C) Director of the Investment Division.

"(r) Every member of the board of commissioners of a port governed by
ORS 777.005 to 777.725 or 777.915 to 777.953.

8 "(s) Every member of the board of directors of an authority created under
9 ORS 441.525 to 441.595.

"(t) Every member of a governing board of a public university with a
 governing board listed in ORS 352.054.

"(u) Every member of the board of directors of an authority created
 under sections 1 to 6 of this 2015 Act.

"(2) By April 15 next after the date an appointment takes effect, every appointed public official on a board or commission listed in subsection (1) of this section shall file with the Oregon Government Ethics Commission a statement of economic interest as required under ORS 244.060, 244.070 and 244.090.

"(3) By April 15 next after the filing deadline for the primary election, each candidate described in subsection (1) of this section shall file with the commission a statement of economic interest as required under ORS 244.060, 244.070 and 244.090.

"(4) Within 30 days after the filing deadline for the general election, each candidate described in subsection (1) of this section who was not a candidate in the preceding primary election, or who was nominated for public office described in subsection (1) of this section at the preceding primary election by write-in votes, shall file with the commission a statement of economic interest as required under ORS 244.060, 244.070 and 244.090.

29 "(5) Subsections (1) to (4) of this section apply only to persons who are 30 incumbent, elected or appointed public officials as of April 15 and to persons who are candidates on April 15. Subsections (1) to (4) of this section also
apply to persons who do not become candidates until 30 days after the filing
deadline for the statewide general election.

"(6) If a statement required to be filed under this section has not been received by the commission within five days after the date the statement is due, the commission shall notify the public official or candidate and give the public official or candidate not less than 15 days to comply with the requirements of this section. If the public official or candidate fails to comply by the date set by the commission, the commission may impose a civil penalty as provided in ORS 244.350.

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"UNIT CAPTIONS

14 "SECTION 15. The unit captions used in this 2015 Act are provided 15 only for the convenience of the reader and do not become part of the 16 statutory law of this state or express any legislative intent in the 17 enactment of this 2015 Act.".

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