

HOUSE AMENDMENTS TO HOUSE BILL 4084

By COMMITTEE ON REVENUE

February 16

1 On page 1 of the printed bill, delete lines 11 through 22.

2 On page 2, delete lines 1 through 9 and insert:

3 “(2)(a) An ordinance or resolution adopted under this section shall specify the eligibility re-
4 quirements for the programs, including, but not limited to, a showing by the owner of a brownfield
5 in an application filed under section 2 of this 2016 Act:

6 “(A) That the owner or authorized representative of the owner has obtained, as applicable, a site
7 evaluation, preliminary assessment, confirmation of release or remedial investigation of the
8 brownfield prepared by a geologist registered under ORS 672.505 to 672.705 or a professional engi-
9 neer as defined in ORS 672.002.

10 “(B) If the site evaluation, preliminary assessment, confirmation of release or remedial investi-
11 gation required under subparagraph (A) of this paragraph concludes that a remedial action, as de-
12 fined in ORS 465.200, is required in response to the release of a hazardous substance at the
13 brownfield, that the remedial action shall be conducted pursuant to an agreement with, an order of
14 or a program or process authorized by the Department of Environmental Quality under ORS 465.200
15 to 465.455 and 465.900.

16 “(C) That the owner is in compliance with any agreement, order, program or process governing
17 the conduct of the remedial action under subparagraph (B) of this paragraph.

18 “(D) That the report of the site evaluation, preliminary assessment, confirmation of release or
19 remedial investigation required under subparagraph (A) of this paragraph, and a report prepared by
20 a geologist or professional engineer showing that any remedial action has complied with any appli-
21 cable agreement, order, program or process authorized by the department and with any other ap-
22 plicable state law administered by the department, have been submitted to the department.”.

23 In line 15, delete “described in ORS 468.531”.

24 In line 24, before the colon insert “the earlier of”.

25 Delete line 27 and insert:

26 “(B) The date on which the dollar amount of the benefit”.

27 In line 45, delete “51” and insert “75”.

28 On page 3, delete lines 21 through 25 and insert:

29 “(c) An affidavit signed by the owner of the brownfield under penalty of perjury affirming that
30 the owner has not, by any acts, or omissions where there is a duty to act, caused, contributed to
31 or exacerbated the release of a hazardous substance at the brownfield for which the eligible costs
32 as determined under section 3 of this 2016 Act are to be incurred.”.

33 On page 4, after line 1, insert:

34 “(5) The assessor of the county in which the property granted a property tax incentive program
35 benefit is located may charge the owner a fee of up to \$200 for the first year and up to \$100 for each

1 subsequent year for which the benefit is granted to compensate the assessor for duties imposed un-
2 der sections 1 to 7 of this 2016 Act.

3 “(6) The transfer of the brownfield in an arm’s-length transaction shall not disqualify the prop-
4 erty from the property tax incentive program benefits granted to the property under the ownership
5 of the transferor provided the transferee:

6 “(a) Notifies the city, county or port and the county assessor as soon as practicable of the
7 transfer;

8 “(b) Files an affidavit described in subsection (2)(c) of this section; and

9 “(c) Complies with all requirements under sections 1 to 7 of this 2016 Act.”.

10 Delete lines 6 through 8 and insert:

11 “(a) Remedial action costs as defined in ORS 465.200, including costs for a site evaluation, pre-
12 liminary assessment, confirmation of release or remedial investigation performed by a geologist or
13 professional engineer without the oversight or approval of the Department of Environmental Qual-
14 ity.”.

15 On page 5, line 30, delete “remaining”.

16 Delete lines 32 through 37 and insert:

17 “(2)(a) If the updated estimate of the eligible costs is greater or less than the original estimate
18 by 10 percent or more, the city, county or port shall submit the documentation and updated estimate
19 to the assessor of the county in which the land is located.

20 “(b) Upon receipt, the county assessor shall recompute the specially assessed value and maxi-
21 mum assessed value of the land under section 4 of this 2016 Act, beginning with the first year for
22 which the land was granted special assessment.

23 “(c) The values as recomputed under this section shall apply to the remaining period for which
24 the land has been granted the special assessment. Delinquent taxes may not be assessed or collected,
25 and refunds may not be paid, as a consequence of the recomputation under this section for property
26 tax years preceding the remaining period.”.

27 After line 42, insert:

28 “(b) The date on which the dollar amount of the benefit equals the eligible costs for the property
29 as determined under section 3 of this 2016 Act.”.

30 In line 43, delete “(b)” and insert “(c)”.

31 On page 6, line 4, delete “(c)” and insert “(d)”.

32 Delete lines 6 and 7 and insert:

33 “(2) The city, county or port may provide an owner with the opportunity to cure the grounds
34 for disqualification under subsection (1) of this section.

35 “(3) The city, county or port shall notify the county assessor of the disqualification of property
36 from special assessment or exemption or partial exemption under this section, and upon disquali-
37 fication the property shall be assessed and taxed under ORS 308.146.”.

38 In line 8, delete “(3)” and insert “(4)”.

39 In line 9, delete “(1)(b) or (c)” and insert “(1)(c) or (d)”.

40 In line 14, delete “(4)” and insert “(5)”.

41 In line 15, delete “(1)(b) or (c)” and insert “(1)(c) or (d)”.

42 In line 22, delete “(5)” and insert “(6)”.

43 In line 24, delete “(6)” and insert “(7)”.

44 In line 27, delete “2037” and insert “2027”.

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