

# Enrolled House Bill 2527

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Environment and Natural Resources for Oregon Association of Conservation Districts)

CHAPTER .....

AN ACT

Relating to wildlife habitat special assessment; amending ORS 308A.409, 308A.412, 308A.415, 308A.424 and 308A.430; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 308A.409 is amended to read:

308A.409. (1)[(a)] The State Fish and Wildlife Commission shall adopt rules specifying the form and content of a wildlife habitat conservation and management plan that is sufficient for land that is subject to the plan to be specially assessed under ORS 308A.403 to 308A.430.

[(b)] (2) The rules adopted pursuant to **subsection (1) of this section** shall:

[(A)] (a) Specify the conservation and management practices that are appropriate to preserve and enhance wildlife common to the diverse regions of this state; and

[(B)] (b) Specify that wildlife habitat conservation and management plans may include those efforts that improve water quality, protect and restore fish and wildlife habitats, recover threatened or endangered species, enhance streamflows and maintain or restore long-term ecological health, diversity and productivity on a broad geographic scale.

[(2)] (3) Under rules adopted pursuant to **subsection (1) of this section**, the commission shall allow:

(a) Accepted agricultural and forestry practices as an integral part of the wildlife habitat conservation and management practices specified in an approved plan; and

(b) The lease or sale of in-stream water rights as an integral part of the wildlife habitat conservation and management practices specified in an approved plan.

**(4) The commission may adopt rules that require the owner of land subject to an approved wildlife habitat conservation and management plan to provide documentation of compliance with the plan.**

[(3)] (5) The *[rules shall be reviewed periodically by the commission and revised when considered]* **commission shall periodically review rules adopted pursuant to this section and revise the rules when the commission considers revision necessary or appropriate** *[by the commission]*.

**SECTION 2.** ORS 308A.412 is amended to read:

308A.412. (1) An owner of land described in ORS 308A.415 *[who]* **that** seeks special assessment under ORS 308A.403 to 308A.430 shall first submit a proposed wildlife habitat conservation and management plan to the State Department of Fish and Wildlife for review.

(2) The department shall review each submitted plan for compliance with the standards set forth in the rules adopted *[under]* **pursuant to** ORS 308A.409 (1) *[and shall determine if the plan is being implemented]*.

(3) Upon completing a review of a proposed plan and determining that the plan is in compliance with the standards set forth in the rules adopted *[under]* **pursuant to** ORS 308A.409 (1) *[and is being implemented]*, the department shall issue to the landowner a written declaration that the land is subject to a wildlife habitat conservation and management plan approved by the department *[and that the landowner has begun implementing the plan]*.

(4) The State Fish and Wildlife Commission may *[establish]* by rule:

(a) **Establish** a limit on the number of plans that may be approved in each calendar year. *[An application that is not approved because the maximum number of plans for a year has already been approved shall be held for consideration for approval for the next year.]*

(b) **Delegate technical assistance, plan review and inspection of lands to cooperating agencies.**

**(5) For any calendar year, the department may specify priorities for plan approval based on regional conservation needs, priority habitat types or parcel characteristics and functionality.**

**SECTION 3.** ORS 308A.415 is amended to read:

308A.415. (1) At the request of the governing body of a county, the State Fish and Wildlife Commission may designate the following land in unincorporated areas within the county as eligible for wildlife habitat special assessment:

(a) Any land that is zoned for exclusive farm use, mixed farm and forest use or forest use under a land use planning goal protecting agricultural land or forestland; or

(b) Land that is clearly identifiable as containing significant wildlife habitat.

(2) At the request of the governing body of a city, the commission may designate the following land within the city as eligible for wildlife habitat special assessment:

(a) Any land that is zoned for exclusive farm use, mixed farm and forest use or forest use under a land use planning goal protecting agricultural land or forestland; or

(b) Land that is clearly identifiable as containing significant wildlife habitat.

(3) With the prior consent of the governing body of a city, the county in which all or a part of the city is located may apply to the commission on behalf of the city for designation of any area that is within both the city and the county as eligible for wildlife habitat special assessment.

(4) The commission may designate land described in subsection (1) or (2) of this section as eligible for wildlife habitat special assessment only if the commission finds:

(a) That designation will promote the findings in ORS 308A.400 and the policy in ORS 308A.403; and

(b) That the land described in subsection (1) or (2) of this section is of the nature and quality to allow for implementation of wildlife habitat conservation and management plans approved under rules adopted pursuant to ORS 308A.409 (1).

(5) Land may not qualify for wildlife habitat special assessment under ORS 308A.424 unless the commission has determined that the land is eligible for wildlife habitat special assessment under this section.

**SECTION 4.** ORS 308A.424 is amended to read:

308A.424. (1) When a wildlife habitat conservation and management plan is approved by the State Department of Fish and Wildlife and is being implemented, the owner of the land subject to the plan may apply to the county assessor to receive wildlife habitat special assessment.

(2) Application shall be made to the county assessor on forms prepared by the Department of Revenue and supplied by the county assessor.

(3) Applications for wildlife habitat special assessment shall be made to the county assessor on or before April 1 of the first assessment year for which the assessment is desired. The application shall include:

(a) A copy of the wildlife habitat conservation and management plan.

(b) A certified copy of the declaration described in ORS 308A.412 (3).

(c) A description of the land that is the subject of the application that is sufficient for the county assessor to determine whether the land for which wildlife habitat special assessment is sought is within an area eligible for wildlife habitat special assessment.

(d) A statement that the applicant is aware of the potential tax liability that arises under ORS 308A.703 upon disqualification from wildlife habitat special assessment.

**(e) An affirmation that the wildlife habitat conservation and management plan is being implemented substantially as approved.**

~~[(e)]~~ (f) An affirmation that ~~[the statements]~~ **all representations** contained in the application are true.

(4) An application to the county assessor shall be deemed approved unless, before August 15 of the year in which the application was filed, the assessor notifies the applicant in writing that the application has been wholly or partially denied.

(5)(a) Whether land that is subject to a wildlife habitat conservation and management plan qualifies for special assessment under this section shall be determined as of January 1 of the assessment year.

(b) If land so qualified becomes disqualified prior to July 1 of the same assessment year, the land shall be valued under ORS 308.232 at its real market value as defined by law without regard to this section and shall be assessed at its assessed value under ORS 308.146 or as otherwise provided by law.

(c) If the land becomes disqualified on or after July 1, the land shall continue to qualify for special assessment as provided in this section for the current tax year.

**SECTION 5.** ORS 308A.430 is amended to read:

308A.430. (1) Land subject to a wildlife habitat conservation and management plan ~~[shall]~~ **may** be inspected **periodically** by the State Department of Fish and Wildlife, ~~[periodically]~~ **or a delegatee agency designated under a rule adopted pursuant to ORS 308A.412 (4)**, to ensure that the land is managed in accordance with the plan. ~~[If the plan is not being implemented as approved, the department shall notify the landowner and require compliance measures to be taken within six months. If the plan is still not being implemented as required by the department at the end of the six-month period, the department shall notify the county assessor that the plan is not being implemented as approved.]~~

**(2) When for any reason land, or any portion of the land, that is subject to an approved wildlife habitat conservation and management plan ceases to be used in a manner consistent with the plan, the owner of the land at the time of the change in use shall notify the county assessor of the change prior to the next following January 1 assessment date.**

~~[(2)]~~ (3) The county assessor shall disqualify the land from wildlife habitat special assessment upon:

(a) **Discovery, or** notice from the department, ~~[as described in subsection (1) of this section]~~ **that the wildlife habitat conservation and management plan is not being implemented substantially as approved;**

(b) Notice of request by the landowner for withdrawal of the land from wildlife habitat special assessment;

(c) Sale or transfer to an ownership making the land exempt from ad valorem property taxation;

(d) The land qualifying for another special assessment listed in ORS 308A.703 (1); or

(e) The act of recording a subdivision plat under ORS chapter 92.

~~[(3)]~~ (4) If, pursuant to subsection ~~[(2)(e)]~~ **(3)(e)** of this section, the county assessor disqualifies land for wildlife habitat special assessment ~~[upon the act of recording a subdivision plat]~~, the land may requalify for wildlife habitat special assessment upon:

(a) Payment of all additional tax and interest that remains due and owing as a result of the disqualification;

(b) Compliance with ORS 308A.403 to 308A.430; and

(c) Submission of an application for wildlife habitat special assessment under ORS 308A.424 and approval of the application by the county assessor.

[(4)] (5) Upon disqualification, additional taxes shall be determined as provided in ORS 308A.700 to 308A.733.

**SECTION 6. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.**

**Passed by House May 16, 2023**

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Timothy G. Sekerak, Chief Clerk of House

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Dan Rayfield, Speaker of House

**Passed by Senate June 25, 2023**

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Rob Wagner, President of Senate

**Received by Governor:**

.....M.,....., 2023

**Approved:**

.....M.,....., 2023

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Tina Kotek, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2023

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Secretary of State