

Emission Requirements for Certain Businesses in Enterprise Zones

Background

County assessors are responsible for disqualifying property from enterprise zone property tax exemptions if the properties do not meet certain cost and use requirements.

HB 2816 adds the requirement that such businesses meet specific emissions targets according to a timeline established in the bill.

The department has two technical questions to ensure that it can be implemented according to its intent.

Administrative Questions

In Section 1(2) of the bill, there are emission-level caps, per year. For county assessors who must then disqualify properties for not meeting those requirements, it would be clearer if the bill used months and dates as well as years. For example, property is assessed on January 1 each year. It would be helpful to have January 1 referenced in that section of the bill.

In Section 4 of the bill, it is not clear how the assessor will learn, from the Department of Environmental Quality or others, that the taxpayer has failed to meet its emissions targets. It would be helpful to have explicit language in the bill saying when and how DEQ will inform the assessor.

Agency Contact

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