

Marion County, Oregon Brownfield Cleanup Exemption Program Application

INSTRUCTIONS

Step 1 - Applicant

- Review and understand the terms of the Marion County brownfield exemption, ordinance number 1390 and Note following ORS 307.430, Section 1. (1).
- Apply on or before March 15 preceding the first exemption tax year, or pay a late filing fee equal to **the greater of \$200 or** one-tenth of one percent of the real market value of the property to which the application relates, if the application is filed after March 15 and on or before December 31.
- Submit documentation demonstrating ownership of the property, the address of the brownfield, and an affidavit attesting the owner has not caused the brownfield by any act or omission.
- Submit documentation demonstrating eligibility of the property, the clean-up plan and clean-up costs.

Step 2 - Assessor

- Review application documentation.
- Determine if the application meets the requirements of the ordinance and present the application and facts supporting the conclusion to the board.
- Notify the applicant of the Board's decision in writing. If the Marion County Board of Commissioners issues a board order denying the application it is unreviewable by statute.

Step 3 - Applicant

- If the Marion County Board of Commissioners issues a board order approving the application, it is your responsibility to seek and receive concurring approval from taxing districts when combined with the rate of taxation equal to 75% or more of the total combined rate of taxation within the territory.
- Retain the originals for your records, and bring copies to the Marion County Assessor to implement the tax exemption.
- Submit documentation of the monitoring and verification plan due each tax year by April 1.

Monitoring and Verification Compliance - Marion County Ordinance number 1390 section 11:

- A. By April 1 of each tax year subject to exemption, the owner shall provide a written report to the Assessor detailing, for the previous tax year:
1. The owner's continued compliance with all eligibility requirements set forth in section 3; and
 2. The owner's progress on remediation or redevelopment of the brownfield.
- B. The owner shall attach to the report all documentation necessary to substantiate compliance with sections 11A(1) and 11A(2) above.
- C. The Assessor shall review the report for compliance with the requirements of sections 11A and 11B above. The Assessor may request additional documentation from the owner in order to verify compliance with sections 11A(1) and 11A(2) above.
- D. At any point while the property is subject to exemption, the Assessor may request an inspection of the subject property or any documents which would substantiate compliance with sections 11A(1) and 11A(2) above.

Please use one of the following options to submit the completed application and supplementary materials:

Mail to:

Marion County Assessor
PO Box 14500
Salem, OR 97309

Email to:

assessor@co.marion.or.us

Fax to:

503-588-7974

In Person at:

Courthouse Square 2nd floor.
555 Court St. N.E. Room 2233,
Salem, OR 97301

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DEFINITIONS

Account Numbers - As shown on the property tax statement(s) for real property with improvements and personal property in contiguous tax accounts, under common ownership. Marion County Ordinance number 1390 section 8(A) ... A single application may be filed for brownfields in contiguous tax accounts under common ownership. Account numbers may also be obtained from the Assessors Public Property Records portal: <http://mcasr.co.marion.or.us/>

Proof of Ownership - Marion County Ordinance number 1390 section 8(B)(2): An application must include documentation showing the ownership of the property by the person filing the application.

Notarized Affidavit - Marion County Ordinance number 1390 section 8(B)(3): An application must include an affidavit signed by the owner of the brownfield under penalty of perjury affirming that the owner has not, by any acts, or omissions where there is a duty to act, caused, contributed to or exacerbated the release of a hazardous substance at the brownfield for which the eligible costs as determined under section 9 of Ordinance 1390 are to be incurred.

Eligibility Requirements Documentation - Marion County Ordinance number 1390 section 3: An owner of a brownfield shall show in an application: A. That the owner or authorized representative of the owner has obtained, as applicable, a site evaluation, preliminary assessment, confirmation of release or remedial investigation 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 site evaluation, preliminary assessment, confirmation of release or remedial investigation required under section 3A above concludes that remedial action, as defined in ORS 465.200, is required in response to the release of 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 Oregon Department of Environmental Quality("DEQ") under ORS 465.200 to 465.455 and 465.900. C. That the owner is in compliance with any agreement, order, program or process governing the conduct of the remedial action under section 3B above. D. That the report of the site evaluation, preliminary assessment, confirmation of release or remedial investigation required under section 3A above, and a report prepared by a geologist or professional engineer showing that any remedial action has complied with any applicable agreement, order, program or process authorized by DEQ and with any other applicable stat law administered by DEQ, have been submitted to DEQ.

Eligible Costs Documentation - Marion County Ordinance number 1390 section 9: A. Eligible costs equal the discounted present value of estimated after-tax costs directly related to the remaining work necessary to remove, contain or treat the contamination of a brownfield. B. Eligible costs may include: 1. Remedial action costs as defined in ORS 465.200, including costs for a site evaluation, preliminary assessment, confirmation of release or remedial investigation performed by a geologist or professional engineer without the oversight or approval of DEQ. 2. The costs of demolishing existing improvements on the brownfield as necessary for removal or remedial action, as those terms are defined in ORS 465.200. 3. The costs of abating the release of hazardous substances within existing improvements on the brownfield. 4. The costs of new improvements constructed on the brownfield for the purpose of containing hazardous substances or limiting exposure to the release of hazardous substances. 5. The costs of managing, handling, removing, treating and disposing of solid waste, environmental media and building materials containing hazardous substances in the course of redeveloping the brownfield. 6. The costs of environmental audits, surety bonds, insurance, engineering and legal fees and monitoring other than water monitoring. C. For purposes of section 8B(5) above, documentation of eligible costs may include, but is not limited to, bids, cost estimates, remediation plans, copies of contracts, notes and minutes of contract negotiations, and accounts, invoices, sales receipts and other payment records of purchases, sales, leases and other transactions relating to the eligible costs. D. Eligible costs shall be reduced by the amount of any state, federal or other grant moneys, tax credits, insurance proceeds or legal settlements received by the owner of the brownfield to offset eligible costs for the brownfield.

Late Filing Fee - Marion County Ordinance number 1390 section 8(A)... an application may be filed after March 15 and on or before December 31 if the application is accompanied by a late filing fee equal to the greater of \$200 or one-tenth of one percent of the real market value of the property to which the application relates as of the assessment date for that tax year.

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Authorization is requested by:

Account number(s):

Full Name: _____
Address: _____
City: _____ State: ____ Zip: _____
email: _____
Phone: _____

The following required documentation is attached:

- Proof of Ownership
- Notarized Affidavit
- Eligibility Requirements Documentation
- Eligible Costs Documentation
- Address of Brownfield
- Late Filing Fee (if applicable): \$ _____

Address of brownfield in Marion County:

Address: _____
City: _____ State: OR Zip: _____

I declare: under the penalties for false swearing [ORS 305.990(4)] that I have examined this document (and attachments) and to the best of my knowledge they are true, correct, and complete; And that I have read and understand in its entirety the Note following ORS 307.430, Section 1 - 8 and Marion County, Oregon Ordinance 1390; And the property described in this application for which I am seeking a tax incentive, is in compliance with the Note following ORS 307.430, Section 1. (D)(b), ORS 307.430, Section 1(D)(5); And will fully comply with the Note following ORS 307.430 Section 2(6), if approved.

X

Signature of Applicant

Date

MARION COUNTY, OREGON ASSESSOR

The Assessor has determined that the application meets the requirements of the ordinance and recommends the board approve the exemption.

Estimated Eligible Cost: _____ Exemption Period: _____ Board order #: _____

The Assessor has determined that the application does not meet the requirements of the ordinance and recommends the board deny the exemption based on the following facts:

X

Signature of Marion County Assessor or Authorized Representative

Date