

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR THE COUNTY OF WASHINGTON

**1000 FRIENDS OF OREGON,
KIPPERLYN SINCLAIR, JACOB
ROLOFF, TAMMY CARPENTER, AARON
NICHOLS, KARNA SHETH, LISA
GOLDBECK, JOANN WISER, AUDREY
HANSEN, TAX FAIRNESS OREGON,
TUALATIN RIVERKEEPERS, and
OREGON EDUCATION ASSOCIATION,**

Petitioners,

vs.

DAN DIAS, City of Hillsboro Economic &
Community Development Director, **ROBBY
HAMMOND**, Hillsboro City Manager, **CITY
OF HILLSBORO**, an Oregon municipal
corporation, **ERIC OLSON**, Washington
County Director of Assessment and Taxation,
and **WASHINGTON COUNTY**,

Respondents,

and

**NTT GLOBAL DATA CENTERS HI10,
LLC, SI POR03E, LLC, ADOBE INC., SI
POR03F, LLC, QTS INVESTMENT
PROPERTIES HILLSBORO, LLC AND
AFFILIATES, COREWEAVE, INC. AND
SUBSIDIARIES, DROPBOX INC.,
FLEXENTIAL CORP., and NVIDIA
CORPORATION,**

Opposite Parties.

Case No. 26CV30954

PETITION FOR WRIT OF REVIEW
(ORS 34.010 *et seq.*)

and

**COMPLAINT FOR DECLARATORY
AND INJUNCTIVE RELIEF**
(ORS 28.010 *et seq.*)

(Fee Pursuant to ORS 21.135(1), (2)(a) & (f))
(Not Subject to Mandatory Arbitration)

INTRODUCTION

1.

Data centers have inundated Hillsboro in recent years. Already occupying 436 acres in the city, more—50 acres worth—are under construction. To widespread public outcry and without oversight from elected officials, already cash-rich data center developers have been reaping tens of millions of dollars in tax incentives every year. This has left public education funding and local tax revenue flat or worse. This year alone, the data center industry is receiving \$84 million in Hillsboro tax breaks. See The Oregonian, *Hillsboro erupts over data centers*, <https://www.oregonlive.com/silicon-forest/2026/06/hillsboro-erupts-over-data-centers-i-feel-betrayed.html>. Because the data center industry employs so few people, this currently works out to nearly \$300,000 in annual tax breaks for each job. *Id.*

2.

Unless this Court intervenes, more unwarranted tax breaks are on the way for the data center industry in the Hillsboro Enterprise Zone (EZ). In recent weeks, the City of Hillsboro and Washington County approved a large batch of EZ contracts and related authorizations. Those decisions will lead to millions of dollars in additional annual tax breaks for Hillsboro data centers at the expense of local taxing districts and public education across the state. It is those decisions—the data center EZ tax exemption contracts and the associated approvals—that Petitioners challenge in this proceeding.

PARTIES

3.

Petitioner **1000 FRIENDS OF OREGON** (“1000 Friends”) is a statewide non-profit corporation organized under the laws of the State of Oregon. Founded in 1974, 1000 Friends

1 promotes healthy working lands, great communities, shared prosperity, and a strong democracy
2 with and for all Oregonians. 1000 Friends has members who reside and recreate in the City of
3 Hillsboro as well as Washington County, and who pay property taxes distributed to various
4 local taxing districts that provide public services to those members. The diversion of tax funds
5 to subsidize data center development reduces funding to those local taxing districts, reducing
6 the availability, scope, and quality of the associated public services.

7
8 4.

9 Petitioner **KIPPERLYN SINCLAIR** is an individual and resident of the City of
10 Hillsboro who owns the real property where she resides and pays real property taxes in
11 Washington County to various local taxing districts. She is an elected member of the Hillsboro
12 City Council, though she brings this lawsuit in her personal capacity. She regularly spends time
13 in a variety of parks in Hillsboro, including but not limited to Turner Creek Park, which is
14 directly behind her property, and Shute Park. She regularly uses the Brookwood Public Library.
15 Her professional, financial, recreational, spiritual, and aesthetic interests will be harmed if the
16 challenged decisions are upheld. She disapproves of tax subsidies to data centers that effectively
17 reduce tax revenue to schools and local taxing districts that provide her and her community with
18 public services.

19
20 5.

21 Petitioner **JACOB ROLOFF** is an individual and resident of the City of Hillsboro. He
22 operates Roloff Farms, also known as Helvetia Gardens, located at 23985 NW Grossen Drive,
23 Hillsboro OR 97214. He lives on this property with his wife, son, and father, and pays real
24 property taxes in Washington County to various local taxing districts. He plans for his four-year
25 old son to attend West Union Elementary School, part of the Hillsboro School District, next
26

1 year. His professional, financial, recreational, spiritual, and aesthetic interests will be harmed if
2 the challenged decisions are upheld. He disapproves of tax subsidies to data centers that
3 effectively reduce tax revenue to schools and local taxing districts that provide him and his
4 community with public services.

5
6 6.

7 Petitioner **TAMMY CARPENTER** is an individual Washington County resident and
8 taxpayer, contributing to—and receiving services from—various local taxing districts. She is an
9 elected member of the Beaverton School District board, though she brings this lawsuit in her
10 personal capacity. Her professional, financial, recreational, spiritual, and aesthetic interests will
11 be harmed if the challenged decisions are upheld. She disapproves of tax subsidies to data
12 centers that effectively reduce tax revenue to schools and local taxing districts that provide her
13 and her community with public services. She is particularly concerned about the impacts of
14 expensive data center tax subsidies on public education funding, as those subsidies effectively
15 reduce education funding statewide. In her own school district, after making significant recent
16 budget cuts—including eliminating 88.5 licensed staff and closing one elementary school—the
17 district’s budget for 2026-2027 still includes a \$16.6 million shortfall. Class sizes will increase
18 by an average of one student per class but many classes will increase significantly more. Over
19 the course of her three years serving on the school board, the school district has spent down its
20 reserves because the state’s educational funding is not keeping up with costs. The district is
21 experiencing the results of decades of state underinvestment in schools. This negatively impacts
22 students, but also the next generation of educators, many of whom are choosing to leave the
23 field. Oregon is failing the next generation of Oregonians, and cannot afford to subsidize
24 wealthy data center investors.
25
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7.

Petitioner **AARON NICHOLS** is an individual and resident of Washington County. He owns and operates Stoneboat Farms (10850 NW Jackson Quarry Rd. Hillsboro, OR, 97124), a 14-acre commercial farm that employs 10 people and provides produce for 500 families through its Community Supported Agriculture (CSA) program. Nichols has two children that both attend West Union elementary school, in the Hillsboro School District. One child is neurodivergent, and has had an Individualized Education Program (IEP) that the district has failed to fund. This lack of funding has affected the child and the family since entering the school system. Nichols' professional, financial, recreational, spiritual, and aesthetic interests will be harmed if the challenged decisions are upheld. He pays taxes to local taxing districts and receives services from them, and disapproves of tax subsidies to data centers that effectively reduce tax revenue to schools and local taxing districts that provide him and his community with public services.

8.

Petitioner **KARNA SHETH** is an individual and resident of the City of Hillsboro who owns the real property where he resides. He pays real property taxes in Washington County to various local taxing districts. He disapproves of tax subsidies to data centers that effectively reduce tax revenue to schools and local taxing districts that provide him and his community with public services, including infrastructure maintenance, emergency response, public education, parks, and public health and safety. His professional, financial, recreational, spiritual, and aesthetic interests will be harmed if the challenged decisions are upheld.

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1 9.

2 Petitioner **LISA GOLBECK** is an individual and resident of Washington County. She
3 owns two farms in Washington County, located at 4825 NE Starr Blvd., Hillsboro OR 97124
4 and at 10455 NW Groveland Rd., Hillsboro OR 97124, one of which is surrounded in all
5 directions by data centers. Goldbeck lives on the farm at 10455 NW Groveland Rd., and grows
6 a variety of vegetables that she sells at Hillsboro farmers markets. Her recreational,
7 professional, financial, spiritual, and aesthetic interests will be harmed if the challenged
8 decisions are upheld. She disapproves of tax subsidies to data centers that effectively reduce tax
9 revenue to schools and local taxing districts that provide her and her community with public
10 services, including infrastructure maintenance, emergency response, public education, parks,
11 and public health and safety.
12

13 10.

14 Petitioner **JOANN WISER** is an individual and resident of unincorporated Washington
15 County. She is the trustee that oversees the trust under which the property is owned, and pays
16 real property taxes in Washington County to various local taxing districts. She disapproves of
17 tax subsidies to data centers that effectively reduce tax revenue to schools and local taxing
18 districts that provide her and her community with public services, including infrastructure
19 maintenance (e.g. roads), emergency response and law enforcement (e.g. police and sheriff's
20 patrol), public education, parks, and public health and safety. Her professional, financial,
21 recreational, spiritual, and aesthetic interests will be harmed if the challenged decisions are
22 upheld. Wiser is a retired educator and cares deeply about statewide public education, the
23 funding for which is effectively being reduced by enterprise zone tax incentives provided to
24 data centers.
25
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11.

Petitioner **AUDREY HANSEN** is an individual and resident of the City of Hillsboro who owns the real property where she resides. She also owns a second property in Hillsboro that she operates as a long-term rental. She pays real property taxes in Washington County to various local taxing districts. She disapproves of tax subsidies to data centers that effectively reduce tax revenue to schools and local taxing districts that provide her and her community with public services, including infrastructure maintenance, emergency response, public education, parks, and public health and safety. Her financial, recreational, spiritual, and aesthetic interests will be harmed if the challenged decisions are upheld. Hansen is retired, with a grandson who attends Jackson Elementary School in the Hillsboro School District and utilizes the Hillsboro School District's special education services.

12.

Petitioner **TAX FAIRNESS OREGON** ("Tax Fairness") is a non-profit corporation organized under the laws of the State of Oregon. Founded in 2003, Tax Fairness is a network of volunteers and members who advocate a rational and equitable tax code. Tax Fairness is headquartered in unincorporated Washington County. Tax Fairness has members and volunteers who reside and recreate in the City of Hillsboro as well as Washington County, and who pay property taxes distributed to various local taxing districts that provide public services to those members. The diversion of tax funds to subsidize data center development reduces funding to those local taxing districts, reducing the availability, scope, and quality of the associated public services.

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13.

Petitioner **TUALATIN RIVERKEEPERS** is a non-profit corporation organized under the laws of the State of Oregon. For decades, Tualatin Riverkeepers has helped protect, restore, and expand access to the Tualatin River Watershed through advocacy and fostering broad community engagement. It has members that live and recreate in the City of Hillsboro and Washington County, and whose professional, financial, recreational, spiritual, and aesthetic interests will be harmed if the challenged decisions are upheld. Tualatin Riverkeepers and its members are particularly concerned with the direct and indirect impacts of the growth of Hillsboro data centers on the local and regional environment, including but not limited to energy and other resource demands.

14.

Petitioner **OREGON EDUCATION ASSOCIATION (OEA)** is a union that represents about 41,000 educators working in pre-kindergarten through grade 12 public schools and community colleges around the State of Oregon. OEA represents educators that work in the Hillsboro School District. OEA is headquartered in Portland, Oregon, and maintains field offices in Hillsboro and Washington County. OEA opposes the local decisions challenged in this case primarily because of their negative financial impacts on statewide education funding.

15.

Respondent **DAN DIAS** is the City of Hillsboro Economic & Community Development Director. Dias administers the Hillsboro Enterprise Zone and signed many of the decisions challenged in this case. He is sued in his official capacity.

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16.

Respondent **ROBBY HAMMOND** is the Hillsboro City Manager and the local zone manager for the Hillsboro Enterprise Zone, which he administers with Respondent Dan Dias. He is sued in his official capacity.

17.

Respondent **CITY OF HILLSBORO** is an Oregon municipal corporation operating the Hillsboro Enterprise Zone under the Oregon Enterprise Zone Act (OEZA), ORS 285C.045 *et seq.*

18.

Respondents Dan Dias, Robby Hammond, and the City of Hillsboro are collectively referred to herein as “the City.”

19.

Respondent **ERIC OLSON** is the Washington County Director of Assessment and Taxation, and signed many of the decisions challenged in this case. He is sued in his official capacity.

20.

Respondent **WASHINGTON COUNTY** is a home rule charter county under the Oregon Constitution.

21.

Respondents Eric Olson and Washington County are collectively referred to herein as “the County.”

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22.

OPPOSITE PARTIES¹ (addressed individually in the Claims below) are the data center companies who recently applied for and received the challenged Hillsboro EZ approvals from the City and County.

FACTS COMMON TO ALL CLAIMS

23.

In 2017, the Hillsboro City Council approved Resolution 2558 re-designating the Hillsboro Enterprise Zone for 10 years and appointing the Hillsboro City Manager (or their designee) as the zone manager under the OEZA.

24.

In the 2026 regular session of the Oregon Legislature, the legislature passed—and the Governor signed—HB 4084, effectively imposing a moratorium on data center EZ authorizations and related tax benefits across the state. However, before HB 4084 took effect, data center companies filed a flurry of EZ applications in Hillsboro in an attempt to obtain millions of dollars in additional data center tax benefits. Out of public view and in a hurry, City and County staff approved those applications without the required public notice and without authorization or oversight from their respective public bodies. Further, in some cases the challenged contracts and authorizations contemplate awards of data center tax incentives *decades* into the future, through 2051.

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¹ See ORS 34.080 (designating non-governmental parties in writ of review proceedings as “opposite parties”).

25.

Petitioners timely filed this Writ of Review proceeding under ORS 34.010 *et seq.* to challenge the EZ contracts and authorizations issued by the City and County. This proceeding was filed within 60 days of each challenged final decision.

LEGAL STANDARDS

Writ of Review (ORS 34.010 *et seq.*)

26.

Under ORS 34.040, a writ shall be allowed where an inferior tribunal, in the exercise of judicial or quasi-judicial functions, appears to have:

- (a) Exceeded its jurisdiction;
- (b) Failed to follow the procedures applicable to the matter before it;
- (c) Made a finding or order not supported by substantial evidence in the whole record;
- (d) Improperly construed the applicable law; or
- (e) Rendered a decision that is unconstitutional.

Upon review of the challenged decision, if the Court finds that the inferior tribunal violated ORS 34.040(a)-(e), then it should modify, reverse, or annul the decision, and/or otherwise direct the inferior tribunal to proceed according to the reviewing court's decision. *See* ORS 34.100.

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Uniform Declaratory Judgments Act (UDJA)
(ORS 28.010 *et seq.*)

27.

ORS 28.010 provides:

“Courts of record within their respective jurisdictions shall have power to declare rights, status, and other legal relations, whether or not further relief is or could be claimed. No action or proceeding shall be open to objection on the ground that a declaratory judgment is prayed for. The declaration may be either affirmative or negative in form and effect, and such declarations shall have the force and effect of a judgment.”

28.

Similarly, ORS 28.020 provides:

“Any person interested under a deed, will, written contract or other writing constituting a contract, or whose rights, status or other legal relations are affected by a constitution, statute, municipal charter, ordinance, contract or franchise may have determined any question of construction or validity arising under any such instrument, constitution, statute, municipal charter, ordinance, contract or franchise and obtain a declaration of rights, status or other legal relations thereunder.”

29.

However, the enumeration of the Court’s powers in ORS 28.010 and 28.020 is not exclusive:

“The enumeration in ORS 28.010, 28.020 or 28.030 does not limit or restrict the exercise of the general powers conferred in ORS 28.010, in any proceedings where declaratory relief is sought, in which a judgment will terminate the controversy or remove an uncertainty.”

ORS 28.050.

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(Relating to NTT Global Data Centers HI10, LLC)

30.

Petitioners re-allege all prior paragraphs.

31.

NTT Global Data Centers HI10, LLC (“NTT Global”) is the applicant in six recent EZ applications associated with Washington County Tax Lot ID 1N220B000200, commonly known as 6000 NW Jackson School Rd, Hillsboro OR 97124. All six applications were signed on April 24, 2026.

32.

On or about April 27, 2026, NTT Global and the City signed six Enterprise Zone Tax Exemption Contracts, one associated with each of the six applications.

33.

The first contract, entitled “HIL11-A,” relates to property tax exemptions from 2036-2041.

34.

The second contract, entitled “HIL11-B,” relates to property tax exemptions from 2038-2043.

35.

The third contract, entitled “HIL11-C,” relates to property tax exemptions from 2040-2045.

1 36.

2 The fourth contract, entitled "HIL11-D," relates to property tax exemptions from 2042-
3 2047.

4 37.

5 The fifth contract, entitled "HIL11-E," relates to property tax exemptions from 2044-
6 2049.

7 38.

8 The sixth contract, entitled "HIL11-F," relates to property tax exemptions from 2046-
9 2051.

10 39.

11 On or about May 27, 2026, the City approved all six applications in writing. (Pursuant to
12 ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this
13 allegation or factual assertion will be supported by evidence after further investigation and
14 discovery.)
15

16 40.

17 On or about June 4, 2026, the County approved all six applications in writing. (Pursuant
18 to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this
19 allegation or factual assertion will be supported by evidence after further investigation and
20 discovery.)
21

22 41.

23 For the reasons set forth in the counts below, the Court should reverse or annul the
24 challenged decisions (i.e. the contracts and approvals).
25
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1 42.

2 Upon prevailing on any of the counts below, Petitioners are entitled to an award of
3 reasonable attorney fees from the City and/or County under the common law public benefit
4 doctrine (also known as the substantial benefit doctrine).

5
6 **Count 1**
7 (ORS 34.040(1)(a)—Exceeded Jurisdiction)

8 43.

9 Petitioners re-allege all prior paragraphs.

10 44.

11 In signing HIL11-A, HIL11-B, HIL11-C, HIL11-D, HIL11-E, and HIL11-F, each of
12 which purports to obligate the City well beyond the lives of the Hillsboro Enterprise Zone and
13 Oregon's statutory enterprise zone program, the City, through its Zone Manager, exceeded its
14 jurisdiction under:

- 15 (a) Hillsboro Resolution 2558 (2017 resolution re-designating Hillsboro
16 Enterprise Zone for additional ten years, after which time it will automatically
17 expire);
18 (b) ORS 285C.245(1)(a) (enterprise zones terminate on June 30th ten years after
19 enterprise zone designation); and
20 (c) ORS 285C.255(1)(c) (existing enterprise zones will automatically terminate
21 on June 30, 2032).

22 45.

23
24 For the same reasons, the City's and County's written approvals (Form 150-303-082) of
25 the six applications exceeded their jurisdiction.
26

1 46.

2 The Court should therefore find that the signing of HIL11-A, HIL11-B, HIL11-C,
3 HIL11-D, HIL11-E, and HIL11-F, and the associated authorization approvals, exceeded the
4 City's and County's jurisdiction and were *ultra vires* as outside the scope of the Zone
5 Manager's authority.
6

7 **Count 2**
8 (ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

9 47.

10 Petitioners re-allege all prior paragraphs.

11 48.

12 The City failed to comply with the procedural requirements of ORS 285C.163(1)(a)
13 because it did not make the complete terms of HIL11-A, HIL11-B, HIL11-C, HIL11-D, HIL11-
14 E, and HIL11-F public by posting them on the zone sponsor's website for 21 days.

15 49.

16 Similarly, the City failed to comply with the procedural requirements of ORS
17 285C.163(1)(a) because it did not make the complete terms of the written authorizations
18 associated with HIL11-A, HIL11-B, HIL11-C, HIL11-D, HIL11-E, and HIL11-F public by
19 posting them on the zone sponsor's website for 21 days.
20

21 50.

22 HB 4084 (2026) operates to prevent the City from curing the above-described defects.

23 51.

24 The City failed to timely notify the County about the option to participate in the
25 preauthorization conference, as required by ORS 285C.140(4). (Pursuant to ORCP 17 C(4), the
26

undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

52.

After the pre-application conferences, the City failed to attach written summaries of the conferences to the relevant applications, as required by ORS 285C.140(5).

53.

In approving the applications, the City and County failed to make all of the required findings under ORS 285C.140(6).

54.

Because NTT Global is an “eligible business firm” under ORS 285C.135(5)(b), the City erred in failing to make the required findings under ORS 285C.140(7).

Count 3

(ORS 34.040(1)(c)—Findings and/or Decisions Not Supported by Substantial Evidence)

55.

Petitioners re-allege all prior paragraphs.

56.

To the extent the City and County made findings under ORS 285C.140(6), those findings are not supported by substantial evidence in the whole record, nor are they adequately explained. Nor are the challenged decisions as a whole supported by substantial evidence or adequately explained. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that these allegations or factual assertions will be supported by evidence after further investigation and discovery.)

1 57.

2 Without limitation, the applications do not contain all required information under ORS
3 285C.140(2), so any finding to the contrary is not supported by substantial evidence in the
4 whole record.

5 58.

6 To the extent the City made findings under ORS 285C.140(7), there is not substantial
7 evidence in the whole record to support findings that the size of the proposed investment, the
8 employment at the facility of the firm or the nature of the activities to be undertaken by the firm
9 within the enterprise zone will significantly enhance the local economy, promote the purposes
10 for which the zone was created and increase employment within the zone. Nor did the City
11 provide any explanation of reasons connecting the facts found to the conclusions reached.
12

13 **Count 4**

14 (ORS 34.040(1)(d)—Improperly Construed the Law)

15 59.

16 Petitioners re-allege all prior paragraphs.

17 60.

18 The City's and County's decisions challenged above reflect improper constructions of the
19 applicable law. That law, properly applied, should have resulted in the denial of all six
20 applications and the City's refusal to sign any associated contracts. Accordingly, to the extent
21 the Court agrees with Petitioners' arguments in Counts 1-3 above, it should also find that the
22 City and County (as applicable) improperly construed the law.
23

24 /////

25 /////

1 allegation or factual assertion will be supported by evidence after further investigation and
2 discovery.)

3 68.

4 For the reasons set forth in the counts below, the Court should reverse or annul the
5 challenged decisions (i.e. the contracts and approvals).

6 69.

7 Upon prevailing on any of the counts below, Petitioners are entitled to an award of
8 reasonable attorney fees from the City and/or County under the common law public benefit
9 doctrine (also known as the substantial benefit doctrine).
10

11 **Count 1**

12 (ORS 34.040(1)(a)—Exceeded Jurisdiction)

13 70.

14 Petitioners re-allege all prior paragraphs.

15 71.

16 For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the
17 contracts and authorizations associated with SI POR03, the Court should find that the signing of
18 those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside
19 the scope of the Zone Manager's authority.
20

21 **Count 2**

22 (ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

23 72.

24 Petitioners re-allege all prior paragraphs.

25 /////
26

1 73.

2 For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the
3 contracts and authorizations associated with SI POR03, the Court should find that the City and
4 County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a)
5 and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County
6 from curing those deficiencies.
7

8 **Count 3**

9 (ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

10 74.

11 Petitioners re-allege all prior paragraphs.

12 75.

13 For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the
14 contracts and authorizations associated with SI POR03, the Court should find that there is not
15 substantial evidence in the whole record to support the findings required by statute, and that no
16 explanation of reasons was provided.
17

18 **Count 4**

19 (ORS 34.040(1)(d)—Improperly Construed the Law)

20 76.

21 Petitioners re-allege all prior paragraphs.

22 77.

23 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
24 contracts and authorizations associated with SI POR03, the Court should find that the City and
25 County (as applicable) improperly construed the law.
26

THIRD CLAIM FOR RELIEF
(Relating to Adobe Inc.)

78.

Petitioners re-allege all prior paragraphs.

79.

Adobe Inc. (“Adobe”) is the applicant in a recent EZ application associated with Washington County Tax Lot ID 1N228AA00300, commonly known as 4455 NE Dawson Creek Dr., Hillsboro OR 97124. The application was signed on April 22, 2026.

80.

On or about April 22, 2026, Adobe and the City signed an Enterprise Zone Tax Exemption Contract associated with Adobe’s application.

81.

The contract relates to property tax exemptions from 2026-2032.

82.

On or about May 27, 2026, the City approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

83.

On or about June 4, 2026, the County approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

1 84.

2 For the reasons set forth in the counts below, the Court should reverse or annul the
3 challenged decisions (i.e. the contract and approval).

4 85.

5 Upon prevailing on any of the counts below, Petitioners are entitled to an award of
6 reasonable attorney fees from the City and/or County under the common law public benefit
7 doctrine (also known as the substantial benefit doctrine).

8
9 **Count 1**
10 (ORS 34.040(1)(a)—Exceeded Jurisdiction)

11 86.

12 Petitioners re-allege all prior paragraphs.

13 87.

14 For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the
15 contract and authorization associated with Adobe, the Court should find that the signing of
16 those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside
17 the scope of the Zone Manager's authority.

18
19 **Count 2**
20 (ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

21 88.

22 Petitioners re-allege all prior paragraphs.

23 89.

24 For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the
25 contracts and authorizations associated with Adobe, the Court should find that the City and
26

1 County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a)
2 and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County
3 from curing those deficiencies.
4

5 **Count 3**
6 (ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

7 90.

8 Petitioners re-allege all prior paragraphs.

9 91.

10 For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the
11 contracts and authorizations associated with Adobe, the Court should find that there is not
12 substantial evidence in the whole record to support the findings required by statute, and that no
13 explanation of reasons was provided.
14

15 **Count 4**
16 (ORS 34.040(1)(d)—Improperly Construed the Law)

17 92.

18 Petitioners re-allege all prior paragraphs.

19 93.

20 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
21 contracts and authorizations associated with Adobe, the Court should find that the City and
22 County (as applicable) improperly construed the law.

23 /////

24 /////

25 /////

1 **FOURTH CLAIM FOR RELIEF**
2 (Relating to QTS Investment Properties Hillsboro, LLC and Affiliates)

3 94.

4 Petitioners re-allege all prior paragraphs.

5 95.

6 QTS Investment Properties Hillsboro, LLC and Affiliates (“QTS Investments”) is/are the
7 applicant(s) in two recent EZ applications associated with the Washington County properties
8 commonly known as 7270 NW Helvetia Rd., 5820 NE Pubols St., 5910 NE Pubols St., 6040
9 NE Pubols St., 6220 NE Pubols St., 6350 NE Pubols St., 6185 NE Schaaf St., 6115 NE Schaaf
10 St., 5877 NE Schaaf St., 5707 NE Schaaf St., and 5715 NE Schaaf St., perhaps among others,
11 all in Hillsboro OR 97124. The applications were signed on April 28, 2026.

12 96.

13 On or about May 6, 2026, QTS Investments and the City signed one or more Enterprise
14 Zone Tax Exemption Contracts associated with QTS Investment’s applications.

15 97.

16 The contracts relate to property tax exemptions from 2031-2036, perhaps among another
17 period(s).

18 98.

19 On or about May 27, 2026, the City approved the applications in writing. (Pursuant to
20 ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this
21 allegation or factual assertion will be supported by evidence after further investigation and
22 discovery.)
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1 99.

2 On or about June 4, 2026, the County approved the applications in writing. (Pursuant to
3 ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this
4 allegation or factual assertion will be supported by evidence after further investigation and
5 discovery.)

6 100.

7 For the reasons set forth in the counts below, the Court should reverse or annul the
8 challenged decisions (i.e. the contracts and approvals).
9

10 101.

11 Upon prevailing on any of the counts below, Petitioners are entitled to an award of
12 reasonable attorney fees from the City and/or County under the common law public benefit
13 doctrine (also known as the substantial benefit doctrine).
14

15 **Count 1**
(ORS 34.040(1)(a)—Exceeded Jurisdiction)

16 102.

17 Petitioners re-allege all prior paragraphs.
18

19 103.

20 For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the
21 contracts and authorizations associated with QTS Investments, the Court should find that the
22 signing of those documents exceeded the City's and County's jurisdiction and were *ultra vires*
23 as outside the scope of the Zone Manager's authority.

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(ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

104.

Petitioners re-allege all prior paragraphs.

105.

For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the contracts and authorizations associated with QTS Investments, the Court should find that the City and County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a) and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County from curing those deficiencies.

Count 3

(ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

106.

Petitioners re-allege all prior paragraphs.

107.

For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the contracts and authorizations associated with QTS Investments, the Court should find that there is not substantial evidence in the whole record to support the findings required by statute, and that no explanation of reasons was provided.

Count 4

(ORS 34.040(1)(d)—Improperly Construed the Law)

108.

Petitioners re-allege all prior paragraphs.

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109.

For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the contracts and authorizations associated with QTS Investments, the Court should find that the City and County (as applicable) improperly construed the law.

FIFTH CLAIM FOR RELIEF
(Relating to CoreWeave, Inc. and Subsidiaries)

110.

Petitioners re-allege all prior paragraphs.

111.

CoreWeave, Inc. and Subsidiaries (“CoreWeave”) is/are the applicant(s) in three recent EZ applications associated with Washington County Tax Lot IDs 1N2150002650, 1N2210002202, and 1N2210001900, commonly known as 5870 NE Schaaf St., 4915 NE Starr Blvd., and 4735 NE Starr Blvd., respectively, all in Hillsboro OR 97124. The applications were signed on May 1, 2026.

112.

On or about May 1, 2026, CoreWeave and the City signed three Enterprise Zone Tax Exemption Contracts associated with CoreWeave’s applications.

113.

The first and second contracts relate to property tax exemptions from 2030-2036.

114.

The third contract relates to property tax exemptions from 2031-2037.

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115.

On or about May 27, 2026, the City approved the applications in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

116.

On or about June 4, 2026, the County approved the applications in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

117.

For the reasons set forth in the counts below, the Court should reverse or annul the challenged decisions (i.e. the contracts and approvals).

118.

Upon prevailing on any of the counts below, Petitioners are entitled to an award of reasonable attorney fees from the City and/or County under the common law public benefit doctrine (also known as the substantial benefit doctrine).

Count 1

(ORS 34.040(1)(a)—Exceeded Jurisdiction)

119.

Petitioners re-allege all prior paragraphs.

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120.

For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the contracts and authorizations associated with CoreWeave, the Court should find that the signing of those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside the scope of the Zone Manager's authority.

Count 2

(ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

121.

Petitioners re-allege all prior paragraphs.

122.

For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the contracts and authorizations associated with CoreWeave, the Court should find that the City and County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a) and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County from curing those deficiencies.

Count 3

(ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

123.

Petitioners re-allege all prior paragraphs.

124.

For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the contracts and authorizations associated with CoreWeave, the Court should find that there is not

1 substantial evidence in the whole record to support the findings required by statute, and that no
2 explanation of reasons was provided.

3
4 **Count 4**
(ORS 34.040(1)(d)—Improperly Construed the Law)

5 125.

6 Petitioners re-allege all prior paragraphs.

7 126.

8
9 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
10 contracts and authorizations associated with CoreWeave, the Court should find that the City and
11 County (as applicable) improperly construed the law.

12
13 **SIXTH CLAIM FOR RELIEF**
(Relating to Dropbox Inc.)

14 127.

15 Petitioners re-allege all prior paragraphs.

16 128.

17 Dropbox Inc. (“Dropbox”) is the applicant in a recent EZ application associated with
18 Washington County Tax Lot ID 1N222B001700, commonly known as 5737 NE Huffman St.,
19 Hillsboro OR 97124. The application was signed on April 28, 2026.

20 129.

21
22 On or about May 8, 2026, Dropbox and the City signed one or more Enterprise Zone Tax
23 Exemption Contracts associated with Dropbox’s application.

24 130.

25 The contract relates to property tax exemptions from 2029-2033.

131.

On or about May 27, 2026, the City approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

132.

On or about June 4, 2026, the County approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

133.

For the reasons set forth in the counts below, the Court should reverse or annul the challenged decisions (i.e. the contract and approvals).

134.

Upon prevailing on any of the counts below, Petitioners are entitled to an award of reasonable attorney fees from the City and/or County under the common law public benefit doctrine (also known as the substantial benefit doctrine).

Count 1

(ORS 34.040(1)(a)—Exceeded Jurisdiction)

135.

Petitioners re-allege all prior paragraphs.

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1 136.

2 For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the
3 contract and authorizations associated with Dropbox, the Court should find that the signing of
4 those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside
5 the scope of the Zone Manager's authority.
6

7 **Count 2**

8 (ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

9 137.

10 Petitioners re-allege all prior paragraphs.

11 138.

12 For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the
13 contract and authorizations associated with Dropbox, the Court should find that the City and
14 County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a)
15 and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County
16 from curing those deficiencies.
17

18 **Count 3**

19 (ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

20 139.

21 Petitioners re-allege all prior paragraphs.

22 140.

23 For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the
24 contract and authorizations associated with Dropbox, the Court should find that there is not
25
26

1 substantial evidence in the whole record to support the findings required by statute, and that no
2 explanation of reasons was provided.

3
4 **Count 4**
(ORS 34.040(1)(d)—Improperly Construed the Law)

5 141.

6 Petitioners re-allege all prior paragraphs.

7 142.

8
9 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
10 contract and authorizations associated with Dropbox, the Court should find that the City and
11 County (as applicable) improperly construed the law.

12 **SEVENTH CLAIM FOR RELIEF**
13 (Relating to Flexential Corp.)

14 143.

15 Petitioners re-allege all prior paragraphs.

16 144.

17 Flexential Corp. (“Flexential”) is the applicant in a recent EZ application associated with
18 Washington County Tax Lot ID 1N223DD05100, commonly known as 3935 NE Aloclek Dr.,
19 Hillsboro OR 97124. The application was signed on April 8, 2026.

20 145.

21
22 On or about April 15, 2026, Flexential and the City signed an Enterprise Zone Tax
23 Exemption Contract associated with Flexential’s application.

24 146.

25 The contract relates to property tax exemptions from 2033-2037.

147.

On or about May 27, 2026, the City approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

148.

On or about June 4, 2026, the County approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

149.

For the reasons set forth in the counts below, the Court should reverse or annul the challenged decisions (i.e. the contract and approvals).

150.

Upon prevailing on any of the counts below, Petitioners are entitled to an award of reasonable attorney fees from the City and/or County under the common law public benefit doctrine (also known as the substantial benefit doctrine).

Count 1

(ORS 34.040(1)(a)—Exceeded Jurisdiction)

151.

Petitioners re-allege all prior paragraphs.

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152.

For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the contract and authorizations associated with Flexential, the Court should find that the signing of those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside the scope of the Zone Manager's authority.

Count 2

(ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

153.

Petitioners re-allege all prior paragraphs.

154.

For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the contract and authorizations associated with Flexential, the Court should find that the City and County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a) and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County from curing those deficiencies.

Count 3

(ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

155.

Petitioners re-allege all prior paragraphs.

156.

For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the contract and authorizations associated with Flexential, the Court should find that there is not

1 substantial evidence in the whole record to support the findings required by statute, and that no
2 explanation of reasons was provided.

3
4 **Count 4**
(ORS 34.040(1)(d)—Improperly Construed the Law)

5 157.

6 Petitioners re-allege all prior paragraphs.

7 158.

8
9 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
10 contract and authorizations associated with Flexential, the Court should find that the City and
11 County (as applicable) improperly construed the law.

12 **EIGHTH CLAIM FOR RELIEF**
13 (Relating to NVIDIA Corporation)

14 159.

15 Petitioners re-allege all prior paragraphs.

16 160.

17 NVIDIA Corporation (“NVIDIA”) is the applicant in a recent EZ application associated
18 with Washington County Tax Lot ID 1N220D0D3200, commonly known as 4705 NE 30th Ave.,
19 Hillsboro OR 97124. The application was signed on April 21, 2026.

20 161.

21
22 On or about April 28, 2026, NVIDIA and the City signed an Enterprise Zone Tax
23 Exemption Contract associated with NVIDIA’s application.

24 162.

25 The contract relates to property tax exemptions from 2027-2031.

163.

On or about May 27, 2026, the City approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

164.

On or about June 4, 2026, the County approved the application in writing. (Pursuant to ORCP 17 C(4), the undersigned attorneys certify that they reasonably believe that this allegation or factual assertion will be supported by evidence after further investigation and discovery.)

165.

For the reasons set forth in the counts below, the Court should reverse or annul the challenged decisions (i.e. the contract and approvals).

166.

Upon prevailing on any of the counts below, Petitioners are entitled to an award of reasonable attorney fees from the City and/or County under the common law public benefit doctrine (also known as the substantial benefit doctrine).

Count 1

(ORS 34.040(1)(a)—Exceeded Jurisdiction)

167.

Petitioners re-allege all prior paragraphs.

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1 168.

2 For the same reasons alleged in Claim 1, Count 1, which apply with equal force to the
3 contract and authorizations associated with NVIDIA, the Court should find that the signing of
4 those documents exceeded the City's and County's jurisdiction and were *ultra vires* as outside
5 the scope of the Zone Manager's authority.
6

7 **Count 2**

8 (ORS 34.040(1)(b)—Failed to Follow Applicable Procedures)

9 169.

10 Petitioners re-allege all prior paragraphs.

11 170.

12 For the same reasons alleged in Claim 1, Count 2, which apply with equal force to the
13 contract and authorizations associated with NVIDIA, the Court should find that the City and
14 County (as applicable) did not comply with the procedural requirements of ORS 285C.163(1)(a)
15 and ORS 285C.140(4)-(7), and that HB 4084 (2026) operates to prevent the City and County
16 from curing those deficiencies.
17

18 **Count 3**

19 (ORS 34.040(1)(c)—Findings Not Supported by Substantial Evidence)

20 171.

21 Petitioners re-allege all prior paragraphs.

22 172.

23 For the same reasons alleged in Claim 1, Count 3, which apply with equal force to the
24 contract and authorizations associated with NVIDIA, the Court should find that there is not
25
26

1 substantial evidence in the whole record to support the findings required by statute, and that no
2 explanation of reasons was provided.

3 **Count 4**
4 (ORS 34.040(1)(d)—Improperly Construed the Law)

5 173.

6 Petitioners re-allege all prior paragraphs.

7 174.

8 For the same reasons alleged in Claim 1, Count 4, which apply with equal force to the
9 contract and authorizations associated with NVIDIA, the Court should find that the City and
10 County (as applicable) improperly construed the law.

11
12 **CLAIMS FOR RELIEF 9-16**
13 (Uniform Declaratory Judgments Act—ORS 28.010 *et seq.*)

14 175.

15 Petitioners re-allege all prior paragraphs.

16 176.

17 If the Court declines to reach any claim and/or count under ORS 34.010 *et seq.*, it should
18 reach that claim and/or count under the Uniform Declaratory Judgments Act (UDJA), ORS
19 28.010 *et seq.* Claims 9-16 under the UDJA correspond, respectively, to Claims 1-8 under ORS
20 Chapter 34 (writ of review) and the associated applicants. By way of illustration, Claim 9
21 corresponds to Claim 1 relating to NTT Global, Claim 10 corresponds to Claim 2 relating to SI
22 POR03, and so forth.

23 /////
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177.

Upon prevailing under the UDJA, Petitioners are entitled to an award of reasonable attorney fees from the City and/or County under the common law public benefit doctrine (also known as the substantial benefit doctrine).

RESERVATION OF RIGHTS

178.

The allegations raised in this document are based on the documents and evidence currently available to Petitioners. Petitioners respectfully reserve the right to amend, or to seek amendment of, this document upon obtaining additional evidence, including but not limited to the full local record(s) to be filed by the City and County in this proceeding.

WHEREFORE, Petitioners respectfully request that the Court order its Clerk to issue a Writ of Review commanding the City and County to return the Writ along with—separately for each applicant/Opposite Party—certified copies of the local record and proceedings relating to each applicant/Opposite Party, for review by the Court, and immediately order a stay of the local proceedings under ORS 34.070. Further, Petitioners respectfully request, based on the claims and counts set forth above, that the Court, via judgment:

1. Find and/or declare that the City and County exceeded their jurisdiction and made *ultra vires* decisions;

2. Find and/or declare that the City and County failed to follow the applicable procedures;

3. Find and/or declare that the City and County made findings and decisions not supported by substantial evidence in the whole record or adequately explained;

4. Find and/or declare that the City and County improperly construed the applicable law.

5. Modify, reverse, or annul the challenged decisions (i.e. the identified contracts and authorizations);

6. Declare the parties' respective rights and obligations;

7. Award Petitioners their costs and disbursements and reasonable attorney fees; and

8. Grant such other relief as the Court deems just and proper under all the circumstances.

Dated: June 22, 2026

Respectfully Submitted,

/s/ Jesse A. Buss

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1 **CERTIFICATION**

2
3 Pursuant to ORS Chapter 34, I hereby certify that I have examined the record of the
4 proceedings in this matter to the extent that it is now available to me and have examined the
5 determinations made in it and that in my view the decisions and determinations are erroneous as
6 has been alleged in this Petition.

7
8 Dated this 22nd day of June 2026.

9
10 /s/ Jesse A. Buss
11 Jesse A. Buss, OSB No. 122919
12 WILLAMETTE LAW GROUP, PC
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Trial Attorney