

Requested by Senator BOQUIST

**PROPOSED AMENDMENTS TO  
SENATE BILL 464**

1 On page 1 of the printed bill, line 2, after the first semicolon delete the  
2 rest of the line and insert “and”.

3 Delete lines 5 through 28 and delete page 2 and insert:

4 **“SECTION 1. (1) As used in this section:**

5 **“(a) ‘Disruption of use’ means the lack of any of the following for**  
6 **at least 30 continuous days, beginning on any day between September**  
7 **1, 2020, and September 30, 2020:**

8 **“(A) Access, due to road closures;**

9 **“(B) Water service;**

10 **“(C) Sanitation services;**

11 **“(D) Electricity; or**

12 **“(E) Telecommunication services.**

13 **“(b) ‘Eligible county’ means a county any part of which was in-**  
14 **cluded in the geographical area covered by the state of emergency**  
15 **declared by the Governor in response to the wildfires that occurred in**  
16 **this state between September 1, 2020, and September 30, 2020.**

17 **“(c)(A) ‘Eligible property’ means taxable real and personal property,**  
18 **including land, that is located within the boundaries of a wildfire map**  
19 **adopted in accordance with subsection (4) of this section.**

20 **“(B) ‘Eligible property’ does not mean property subject to assess-**  
21 **ment by the Department of Revenue under ORS 308.505 to 308.674.**

1       “(d) ‘Owner’ means:

2       “(A) In the case of real property, including land, the owner or  
3 purchaser under a recorded instrument of sale; or

4       “(B) In the case of personal property, the person assessed, person  
5 in possession or owner.

6       “(e) ‘Wildfire tax relief’ means collection by the tax collector of  
7 one-sixth of the ad valorem property taxes imposed on eligible prop-  
8 erty for the property tax year beginning on July 1, 2020, and cancella-  
9 tion of the remainder of the taxes.

10       “(2) The governing body of an eligible county, after consultation  
11 with the county assessor and county tax collector, may adopt an or-  
12 dinance or resolution that directs the tax collector to grant wildfire  
13 tax relief to all eligible property that the tax collector knows has suf-  
14 fered a loss in real market value as a result of the wildfires. Wildfire  
15 tax relief under this subsection does not require an application from  
16 the owner.

17       “(3)(a) An ordinance or resolution adopted pursuant to subsection  
18 (2) of this section may also direct the tax collector to grant wildfire  
19 tax relief to eligible property not described in subsection (2) of this  
20 section that suffered damage, or disruption of use, as a result of the  
21 wildfires.

22       “(b) Wildfire tax relief under this subsection requires the owner of  
23 eligible property to file an application that demonstrates to the satis-  
24 faction of the tax collector the property’s eligibility for wildfire tax  
25 relief. An application must be filed before July 1, 2022, or an earlier  
26 date if the ordinance or resolution so provides.

27       “(c) The ordinance or resolution shall set forth:

28       “(A) The application forms and process; and

29       “(B) Clear and objective standards for determining eligibility for  
30 wildfire tax relief under this subsection.

1       “(d)(A) Eligible property that is the subject of an application ap-  
2 proved by the tax collector in accordance with this subsection shall  
3 be granted wildfire tax relief.

4       “(B) An owner whose application is rejected in accordance with this  
5 subsection may appeal the rejection to the governing body of the  
6 county. The governing body’s decision on appeal is final.

7       “(4) An ordinance or resolution adopted pursuant to this section  
8 must include, as the product of a public process that includes an op-  
9 portunity for public comment, a wildfire map, in any media or format,  
10 that:

11       “(a) Establishes the boundaries within which wildfire tax relief may  
12 be granted under an ordinance or resolution adopted pursuant to this  
13 section; and

14       “(b) Identifies the eligible property within the boundaries that is  
15 granted wildfire tax relief under subsection (2) of this section.

16       “(5) An ordinance or resolution adopted pursuant to this section  
17 may apply retroactively but is not valid unless it becomes effective  
18 within 45 days following the effective date of this 2021 Act.

19       “(6) If wildfire tax relief granted under this section results in an  
20 overpayment of taxes paid on eligible property, the amount of the  
21 overpayment determined under this section shall be refunded to the  
22 owner of the eligible property as if the owner were an applicant enti-  
23 tled to a refund under ORS 311.806 (1)(i) for the proration of taxes  
24 under ORS 308.425.

25       “(7) It is the intent of the Legislative Assembly that this section  
26 and ORS 308.425 shall operate concurrently for the property tax year  
27 beginning on July 1, 2020. Accordingly, in applying this section, the  
28 provisions of this section shall supersede the provisions of ORS 308.425.  
29 The provisions of ORS 308.425 may be applied without reference to this  
30 section.

1       **“SECTION 2. Section 1 of this 2021 Act is repealed on January 2,**  
2       **2023.**

3       **“SECTION 3. This 2021 Act takes effect on the 91st day after the**  
4       **date on which the 2021 regular session of the Eighty-first Legislative**  
5       **Assembly adjourns sine die.”.**

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