

SB 464-1  
(LC 3112)  
3/24/21 (ASD/ps)

Requested by Senator GIROD

**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) ‘Eligible county’ means a county any part of which was in-**  
6 **cluded in the geographical area covered by the state of emergency**  
7 **declared by the Governor in response to the wildfires that occurred in**  
8 **this state between September 1, 2020, and September 30, 2020.**

9 **“(b)(A) ‘Eligible property’ means all taxable real and personal**  
10 **property, including land, that is identified on a map adopted by a**  
11 **governing body of a county pursuant to subsection (2) of this section,**

12 **regardless of whether the property was damaged, or**  
13 **destroyed ~~or un-harmed~~ by the wildfire. Why would the**

14 **Legislative Assembly give ad valorem property tax relief to a**  
15 **property owner in which the real or personal property was**

16 **unharmed [no dash required]. I oppose SB 464 -1 as written,**  
17 **especially**  
18 **the constant language of cancel, canceled, cancellation....**

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

21 **“(B)(A) ~~The governing~~ governing body of an eligible county may adopt an or-**  
**“(A) In the case of real property, including land, the owner or**  
**purchaser under a recorded instrument of sale; or**

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

1 **dinance or resolution directing the tax collector to prorate ~~and cancel~~**  
2 **ad valorem property taxes imposed on eligible property in the manner**  
3 **set forth in this section.**

4 **“(b) An ordinance or resolution adopted pursuant to this subsection**  
5 **must:**

6 **“(A) Include a map, in any media or format, adopted by the gov-**  
7 **erning body through a public process that includes an opportunity for**  
8 **public comment. The map must describe the boundaries within which**  
9 **property taxes shall be prorated ~~and canceled~~ pursuant to this section**  
10 **and identify the eligible property within the boundaries.**

11 **“(B) Provide for proration ~~and cancellation~~ of ad valorem property**  
12 **taxes on eligible property without requiring an application from the**  
13 **owner of the eligible property.**

14 **“(C) Direct the tax collector to collect ~~one-sixth~~ of the ad valorem**  
15 **property taxes imposed on the eligible property for the property tax**  
16 **year beginning on July 1, 2020, ~~and cancel the remainder.~~**

17 **“(c) An ordinance or resolution adopted under this section may**  
18 **apply retroactively but is not valid unless it becomes effective within**  
19 **45 days following the effective date of this 2021 Act.**

20 **“(3) If proration ~~and cancellation~~ of taxes under this section results**  
21 **in an overpayment of taxes paid on eligible property, the amount of**  
22 **the overpayment shall be refunded to the owner of the eligible prop-**  
23 **erty as if the owner were an applicant entitled to a refund under ORS**  
24 **311.806 (1)(i) for the proration of taxes under ORS 308.425.**

25 **“(4) New construction or repairs on the site of, or to, eligible prop-**  
26 **erty granted proration ~~and cancellation~~ of ad valorem property taxes**  
27 **under an ordinance or resolution adopted pursuant to this section may**  
28 **not be taken into account as new property or new improvements to**  
29 **property under ORS 308.153 for any assessment year beginning before**  
30 **January 1, 2021.**

1       “(5) It is the intent of the Legislative Assembly that this section  
2 and ORS 308.425 shall operate concurrently for the property tax year  
3 beginning on July 1, 2020. Accordingly, in applying this section, the  
4 provisions of this section shall supersede the provisions of ORS 308.425.  
5 The provisions of ORS 308.425 may be applied without reference to this  
6 section.

7       “SECTION 2. Section 1 of this 2021 Act is repealed on January 2,  
8 2023.

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

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