



## Cities Support HB 2341

The League of Oregon Cities supports HB 2341, a bipartisan workgroup bill to help property owners whose homes are destroyed or damaged by fire or other acts of god, and specifically to help address the impact of the devastating 2020 wildfires.

The current system has allowances for property owners whose who suffer losses due to fire or other acts of god in ORS 308.425. The intent of that statute is not have owners pay taxes for any portion of the year where the home was destroyed or damaged.

County assessors identified situations where due to the complexities of Measure 50 and the calculation of the proration certain homeowners may not see any reduction of their taxes. HB 2341 changes the proration calculation so that all owners who suffered a loss will see a corresponding reduction in their tax.

HB 2341 also gives assessors the ability to make these prorations in areas where an emergency has been declared when the assessor is aware a home has been destroyed but the owner has not yet submitted the required paperwork, an authority assessors do not have in current statute.

LOC has been active in formal and informal workgroups seeking to help communities rebuild from these devastating wildland fires and provide relief to affected residents. This process will take years and the League is committed to being in this work for the long haul. HB 2341 is a step in the right direction.

### **LOC Contact**

Mark Gharst (503-991-2192 or [mgharst@orcities.org](mailto:mgharst@orcities.org))

February 25, 2021