

HB 3446 STAFF MEASURE SUMMARY**House Committee On Revenue****Prepared By:** Beau Olen, Economist**Meeting Dates:** 3/22**WHAT THE MEASURE DOES:**

Provides one-year freeze for assessed value of homestead equal to 2020-2021 assessed value, up to extent of square footage of destroyed homestead, for homestead rebuilt by same owner on same lot to replace homestead destroyed by September 2020 wildfires. Frozen assessed value grows 3 percent per year for property tax years before the earlier of the date on which the property is no longer intended for occupancy as homestead or transfer of ownership of the homestead. Takes effect on 91st day after sine die.

ISSUES DISCUSSED:**EFFECT OF AMENDMENT:**

No amendment.

BACKGROUND:

Executive Order (EO) 20-35 declared a statewide State of Emergency due to the imminent threat of wildfire. All counties in Oregon were included in the geographical area covered by EO 20-35.

The Federal Emergency Management Agency (FEMA) provides a definition for a "destroyed home" as it pertains to wildfire damage for single-family and multi-family homes, and manufactured homes:

- Single-family and multi-family
 - Only the foundation remains
 - Complete failure of two or more major structural components (e.g., collapse of basement walls, foundation, walls or roof)
 - Residence has a confirmed imminent danger (e.g., impending landslides, mudslides or sinkholes)
- Manufactured homes
 - Residence's frame is bent, twisted or otherwise compromised
 - Majority of the structural framing of the roof or walls has been compromised, exposing the interior

Based on FEMA's definition of "destroyed home", the Oregon Office of Emergency Management shows that the 2020 wildfires destroyed 4,116 homes and damaged 53 homes, in 8 counties.

County	Homes Destroyed by 2020 Wildfires	Homes Damaged by 2020 Wildfires
Clackamas	62	0
Douglas	133	0
Jackson	2,348	8
Klamath	11	0
Lane	574	41
Lincoln	288	0
Linn	71	0

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Marion	629	4
Total	4,116	53

Source: Oregon Office of Emergency Management

Given that the start date for some of the 2020 wildfires was in August and that some of the fires were not fully contained until October, November, or December, some of the destroyed homes enumerated above may not have been destroyed in September 2020.