

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

Bill Number:	SB 1012 - 2
Revenue Area:	Property Tax
Economist:	Chris Allanach
Date:	3.25.23

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Provides for homestead rebuilt by same owner on same lot to replace homestead destroyed by September 2020 wildfires to temporarily have frozen assessed value equal to destroyed homestead's assessed value for 2020-2021 property tax year.

**Revenue Impact (in \$Millions):**

**Impact Explanation:**

The purpose of this statement is to enable the bill to move between committees.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**

The policy purpose of this measure is

Further Analysis Required