

# House Bill 3461

Sponsored by Representative GOMBERG

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Authorizes temporary deferral of property taxes on homesteads rebuilt after 2020 wildfires in amount by which taxes exceed 103 percent of property taxes on destroyed homestead for 2020-2021 property tax year.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the deferral of property taxes on homesteads rebuilt after wildfires; and prescribing an  
3 effective date.

4 **Be It Enacted by the People of the State of Oregon:**

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

6 (a) **“Destroyed homestead” means a homestead that was destroyed or damaged by**  
7 **wildfire between September 1, 2020, and September 30, 2020, in a county included in the ge-**  
8 **ographical area covered by a state of emergency declared in response to the wildfire.**

9 (b) **“Eligible taxpayer” means the owner occupant of a destroyed homestead:**

10 (A) **Who had owned and occupied the homestead for at least one year prior to its de-**  
11 **struction;**

12 (B) **Who is liable for the payment of property taxes assessed on the destroyed homestead**  
13 **and the rebuilt homestead that replaced it; and**

14 (C) **Whose household income does not exceed the median family income in this state,**  
15 **adjusted for family size.**

16 (c) **“Homestead” and “household income” have the meanings given those terms in ORS**  
17 **311.666.**

18 (d) **“Rebuilt homestead” means property that:**

19 (A) **Was constructed to replace a destroyed homestead on the same lot;**

20 (B) **Serves as the owner’s homestead; and**

21 (C) **Has a real market value within the limits provided under ORS 311.670 (6) and (7).**

22 (2)(a) **An eligible taxpayer may apply under this section for deferral of property taxes**  
23 **assessed on a rebuilt homestead if the taxes assessed exceed by more than three percent the**  
24 **property taxes assessed on the destroyed homestead for the property tax year that began**  
25 **on July 1, 2020. The excess is the amount eligible for deferral.**

26 (b) **Notwithstanding paragraph (a) of this subsection, property constituting a rebuilt**  
27 **homestead is eligible for this deferral under this section only to the extent of the square**  
28 **footage of the destroyed homestead.**

29 (3) **Claims for deferral under this section:**

30 (a) **May be made for property tax years beginning on or after July 1, 2022, and before July**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 1, 2027.

2 (b) Must be made in accordance with the procedures set forth in ORS 311.672 (1) to (3)  
3 and (5).

4 (4)(a) Every provision of ORS 311.674, 311.675, 311.676, 311.678, 311.679, 311.684, 311.686,  
5 311.690, 311.691, 311.693, 311.694, 311.695, 311.696 and 311.701 that is relevant to the adminis-  
6 tration of the deferral program established under this section and that does not conflict with  
7 any provision of this section shall apply to the administration by county officers and the  
8 Department of Revenue of this deferral program.

9 (b) Notwithstanding ORS 311.684, property taxes deferred under this deferral program  
10 become payable on the earliest of the date on which one of the circumstances listed in ORS  
11 311.684 occurs or July 1, 2027.

12 (c) All sums of money received by the Department of Revenue as repayments of deferred  
13 property taxes under this deferral program shall, upon receipt, be credited to the revolving  
14 account established under ORS 311.701 and are continuously appropriated to the department  
15 for the purposes of ORS 311.701 (1).

16 (5) Any taxpayer aggrieved by the denial of a claim for, or discontinuation of, deferral  
17 under this section may appeal in the manner provided by ORS 305.404 to 305.560.

18 SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2029.

19 SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023  
20 regular session of the Eighty-second Legislative Assembly adjourns sine die.

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