

**SB 1545 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Beau Olen, Economist

**Meeting Dates:** 2/15

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**WHAT THE MEASURE DOES:**

Allows a county to allow a homeowner that had their homestead destroyed by the September 2020 wildfires to rebuild the homestead on the same lot and receive a specially assessed value equal to the destroyed homestead's real market value for the 2020-21 tax year, up to the extent of the square footage of the destroyed homestead. Allows retroactivity back to the 2021-22 tax year. Disqualifies properties at the earliest of when the rebuilt homestead is no longer the owner's principal dwelling, is rented to another person for any duration or is transferred to new ownership. Grandfathers specially assessed values to properties on the same terms if the county ends or amends the program. Makes relief from specially assessed value in addition to any other property tax relief.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

SB 1545 is like SB 1012A from the 2023 Legislative Session, but a new section 2 was added in SB 1545 that amends ORS 310.165.

Legislation in 2021 (HB 2341) allows county tax collectors to provide the property tax relief for destroyed or damaged property (ORS 308.425; TER 2.138) to any properties affected by any declared disasters without the taxpayer having to apply.

Executive Order (EO) 20-35, issued on August 20, 2020, declared a statewide State of Emergency in Oregon due to the imminent threat of wildfire. All counties in the State were included in the geographical area covered by EO 20-35.

The September 2020 wildfires burned approximately 1 million acres in Oregon. Based on the Federal Emergency Management Agency's definition of "destroyed home", approximately 4,000 homes were destroyed. More than half of those homes were in Jackson County, where a relatively large share of the destroyed homes were manufactured structures. As of May 2023, approximately 60 percent of those destroyed homes had a permit to rebuild, half of which were for manufactured homes.