



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: SB 464 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/14/2021

SUMMARY

Authorizes governing body of county covered by state of emergency declared in response to September 2020 wildfires to adopt law directing tax collector to prorate and cancel property taxes imposed on taxable property that suffered loss in real market value as result of wildfires, without application from property owner. Authorizes such governing bodies to adopt law to direct tax collector to prorate and cancel property taxes on taxable property that suffered damage, or disruption of use, due to wildfires, upon application by property owner. Requires such laws to include wildfire map, produced through public process, identifying boundaries within which wildfire tax relief may be granted. Provides for refunds of overpayment of property taxes. Applies to property tax year beginning on July 1, 2020.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT