

SB 464 A STAFF MEASURE SUMMARY

Carrier: Rep. Drazan

House Committee On Rules**Action Date:** 06/24/21**Action:** Do Pass the A-Eng bill.**Vote:** 7-0-0-0**Yeas:** 7 - Bonham, Drazan, Fahey, Holvey, Salinas, Smith Warner, Zika**Fiscal:** Fiscal impact issued**Revenue:** Revenue impact issued**Prepared By:** Melissa Leoni, LPRO Analyst**Meeting Dates:** 6/24**WHAT THE MEASURE DOES:**

Authorizes governing body of county covered by state of emergency declared in response to September 2020 wildfires to adopt ordinance or resolution directing tax collector to prorate and cancel property taxes imposed on taxable property that tax collector knows suffered loss in real market value as result of wildfires, without application from property owner. Allows adopted ordinance or resolution to also 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. Sets application requirements, eligibility standards, and application deadline of July 1, 2022, unless set earlier by ordinance or resolution. Requires ordinance or resolution to include wildfire map, produced through public process, identifying boundaries within which wildfire tax relief may be granted and eligible properties for wildfire tax relief. Provides for refunds of overpayment of property taxes. Applies to property tax year beginning on July 1, 2020. States intent that provisions and ORS 308.425 shall operate concurrently and provisions of this measure supersede ORS 308.425. Sunsets January 2, 2023. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Impacts to property owners from 2020 wildfires
- Allowing counties to opt into wildfire tax relief provisions and assist property owners

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

ORS 308.425 allows a property owner to apply to the tax collector for proration of taxes if their property is destroyed or damaged by fire or an act of God, and requires the application to be submitted within the tax year or within 60 days following the damage occurrence, whichever is longer. The Legislative Assembly amended this statute in House Bill 2341 (2021), to authorize the tax collector, in a county covered by a state of emergency declared by Governor due to fire or act of God, or authority of Governor under Emergency Conflagration Act, who knows or has reason to believe property has been destroyed or damaged by fire or act of God to prorate taxes imposed on property.

Senate Bill 464 A authorizes county covered by state of emergency declared in response to September 2020 wildfires to adopt ordinance or resolution directing tax collector to prorate and cancel property taxes imposed on taxable property known to have suffered loss in real market value as result of wildfires, without application from property owner, and on taxable property that suffered damage or disruption of use due to wildfires, upon application by property owner. The measure also states the intent that the provisions of Senate Bill 464 A and ORS 308.425 shall operate concurrently and the provisions of this measure supersede ORS 308.425.