

# Senate Bill 459

Sponsored by Senator GIROD (Pre-session filed.)

## 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**.

Provides that new property or new improvements to property constructed on same lot to replace homestead destroyed or damaged by wildfire in September 2020 may not be taken into account or added to assessment roll for any property tax year beginning before July 1, 2025.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the assessment of homesteads damaged by wildfire; and prescribing an effective date.

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

4 **SECTION 1. (1) This section applies to a homestead, as defined in ORS 311.666, that was**  
5 **destroyed or damaged by wildfire between September 1, 2020, and September 30, 2020, in a**  
6 **county included in the geographical area covered by a state of emergency declared in re-**  
7 **sponse to the wildfire.**

8 **(2) Notwithstanding ORS 308.146 and 308.153, new property or new improvements to**  
9 **property constructed on the same lot to replace a homestead described in subsection (1) of**  
10 **this section and to serve as the owner's homestead may not be taken into account or added**  
11 **to the assessment roll of the county in which the lot is located for any property tax year**  
12 **beginning before July 1, 2025.**

13 **SECTION 2. This 2021 Act takes effect on the 91st day after the date on which the 2021**  
14 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

15

---

**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.