

SENATE AMENDMENTS TO SENATE BILL 1012

By COMMITTEE ON NATURAL RESOURCES

April 5

1 On page 1 of the printed bill, line 2, after the semicolon insert “creating new provisions;
2 amending ORS 205.246;”.

3 Delete lines 4 through 30 and delete page 2 and insert:

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

5 **“(a) ‘Destroyed homestead’ means a homestead that was destroyed by wildfire between**
6 **September 1, 2020, and September 30, 2020, in a county included in the geographical area**
7 **covered by a state of emergency declared in response to the wildfire.**

8 **“(b) ‘Eligible property’ means a rebuilt homestead to the extent that the total square**
9 **footage of the rebuilt homestead does not exceed the total square footage of the destroyed**
10 **homestead that the rebuilt homestead replaces.**

11 **“(c) ‘Homestead’ has the meaning given that term in ORS 311.666.**

12 **“(d) ‘Rebuilt homestead’ means a homestead that is constructed to replace a destroyed**
13 **homestead by the same owner on the same lot.**

14 **“(2)(a) The governing body of a county may elect by ordinance or resolution to allow el-**
15 **igible property to be assessed and taxed in accordance with this section.**

16 **“(b) The ordinance or resolution may:**

17 **“(A) Prescribe the methods by which the assessor administers this section, including, but**
18 **not limited to, how claims are made; and**

19 **“(B) Impose a fee on the owner of the rebuilt homestead for the actual cost to the county**
20 **of recording the notice under subsection (8)(b) of this section.**

21 **“(3)(a) Eligible property may be granted a specially assessed value that equals the real**
22 **market value of the destroyed homestead as shown on the tax statement delivered pursuant**
23 **to ORS 311.250 for the property tax year that began on July 1, 2020.**

24 **“(b) For the first property tax year for which eligible property is assessed under this**
25 **section, the eligible property’s maximum specially assessed value shall equal the product of**
26 **the specially assessed value multiplied by the ratio, not greater than 1.00, of the maximum**
27 **assessed value of the eligible property for the applicable property tax year to the real market**
28 **value of the eligible property for the applicable property tax year.**

29 **“(c) For each year after the first property tax year for which the eligible property is**
30 **specially assessed under this section and before disqualification from the specially assessed**
31 **value, the maximum specially assessed value shall equal the greater of 103 percent of the**
32 **eligible property’s assessed value from the prior property tax year or 100 percent of the eli-**
33 **gible property’s maximum specially assessed value from the prior property tax year.**

34 **“(d) Property within the same property tax account that is not eligible property shall be**
35 **assessed and taxed as other property similarly situated is assessed and taxed.**

1 “(e) For purposes of this section, square footage shall be determined by the assessor of
2 the county in which the rebuilt homestead is located.

3 “(4) The assessed value of the eligible property for any property tax year during which
4 the eligible property is granted a specially assessed value under this section shall be the least
5 of:

6 “(a) The eligible property’s maximum assessed value as determined under ORS 308.146;

7 “(b) The eligible property’s real market value; or

8 “(c) The eligible property’s specially assessed value as determined under subsection (3)
9 of this section.

10 “(5) A specially assessed value may be claimed for property tax years beginning on or
11 after July 1, 2021.

12 “(6) A claim for a specially assessed value for property under this section must:

13 “(a) Be in writing on a form supplied by the Department of Revenue;

14 “(b) Describe both the destroyed homestead and the rebuilt homestead;

15 “(c) Recite all facts establishing the eligibility of the rebuilt homestead for the specially
16 assessed value; and

17 “(d) Have attached:

18 “(A) Any information or documentation required by the department; and

19 “(B) A written declaration by the applicant, subject to penalties for false swearing, that
20 the statements contained in the claim are true.

21 “(7)(a)(A) A claim for an initial year of specially assessed value must be filed with the
22 assessor of the county in which the rebuilt homestead is located after January 1 and on or
23 before April 1 immediately preceding the first property tax year for which the specially as-
24 sessed value is claimed.

25 “(B) Notwithstanding subparagraph (A) of this paragraph, a claim for an initial year of
26 specially assessed value for the property tax years beginning on July 1, 2021, July 1, 2022, or
27 July 1, 2023, must be filed no later than December 31, 2025.

28 “(b) For each subsequent property tax year for which the specially assessed value is
29 claimed, the owner of the rebuilt homestead must file an attestation, under penalties for
30 false swearing, that the owner will continue to occupy the rebuilt homestead as the owner’s
31 principal dwelling for the entirety of the property tax year.

32 “(8)(a) If all or any part of the rebuilt homestead is determined to be eligible property,
33 a timely claim for the specially assessed value has the effect of requiring the county assessor
34 to determine the total amount of taxes due on the eligible property in accordance with this
35 section until the property tax year determined under subsection (9) of this section.

36 “(b) When eligible property has been granted a specially assessed value under this sec-
37 tion, the county assessor shall present a notice of the specially assessed value to the county
38 clerk for recordation in the deed records of the county.

39 “(9) Eligible property shall be assessed and taxed as other property similarly situated is
40 assessed and taxed beginning with the property tax year that immediately succeeds the ear-
41 liest of:

42 “(a) The date on which the rebuilt homestead is no longer occupied by the owner as a
43 homestead, except when the owner is required to be absent by reason of health or active
44 military service;

45 “(b) The date on which the rebuilt homestead is rented to another person for any dura-

1 tion; or

2 “(c) The date on which the rebuilt homestead is transferred to new ownership.

3 “(10) If the grant of a specially assessed value under this section results in an overpay-
4 ment of taxes paid, the amount of the overpayment shall be refunded in the manner pre-
5 scribed in ORS 311.806.

6 “(11) Any individual aggrieved by the denial of a claim for a specially assessed value un-
7 der this section may appeal to the Oregon Tax Court in the manner provided under ORS
8 305.404 to 305.560.

9 “(12) Property other than eligible property that is added to the property tax account of
10 the rebuilt homestead during the period of specially assessed value shall be considered to be
11 new property or new improvements to property under ORS 308.153 for the assessment year
12 in which the added property is first taken into account.

13 “(13) If the governing body of a county adopts an ordinance or resolution that amends
14 or ends the specially assessed value in the county, eligible property that has been granted a
15 specially assessed value under this section before the effective date of the ordinance or re-
16 solution shall continue to receive the specially assessed value on the same terms in effect
17 when the specially assessed value was first granted until a circumstance listed in subsection
18 (9) of this section occurs.

19 “(14) The specially assessed value available under this section is in addition to and not
20 in lieu of any other property tax limit, exemption or partial exemption, special assessment
21 or deferral.

22 “(15) ORS 315.037 does not apply to this section.

23 “**SECTION 2.** ORS 205.246 is amended to read:

24 “205.246. (1) The county clerk shall record the following instruments required or permitted by
25 law to be recorded and entered in the office of the county clerk:

26 “(a) Financing statements recorded in the office of the county clerk under ORS 79.0501 (1)(a);

27 “(b) Hospital and physician liens recorded under ORS 87.565;

28 “(c) Federal tax liens and certificates and notices affecting federal tax liens recorded under ORS
29 87.806;

30 “(d) Cooperative contracts recorded under ORS 62.360;

31 “(e) Special district assessments attaching to real property;

32 “(f) Lien foreclosure statements recorded under ORS 87.202;

33 “(g) A certified copy of the judgment or a lien record abstract or other liens affecting the title
34 to real property;

35 “(h) Building code exemptions required under ORS 455.320 and 455.345;

36 “(i) Construction liens recorded under ORS 87.050;

37 “(j) Liens upon chattels recorded under ORS 87.246;

38 “(k) Liens on real property recorded under ORS 87.372;

39 “(L) Employee benefit plan liens recorded under ORS 87.860;

40 “(m) Attorney liens recorded under ORS 87.455 and 87.460;

41 “(n) Long term care liens recorded under ORS 87.517;

42 “(o) Ambulance services liens recorded under ORS 87.623;

43 “(p) Community property records recorded under ORS 108.530;

44 “(q) Sheriff transfer of records recorded under ORS 206.100;

45 “(r) Corrected instruments required under ORS 205.244;

1 “(s) Mineral and mining records required under ORS 517.030, 517.052, 517.160, 517.180, 517.210,
2 517.220, 517.280, 517.310 and 517.320;
3 “(t) Copies of records certified by a county clerk or court clerk;
4 “(u) Subdivision and partition plats recorded under ORS 92.140;
5 “(v) Condominiums recorded under ORS chapter 100;
6 “(w) Requests for notice of transfer or encumbrance or terminations of requests for notice of
7 transfer or encumbrance presented for recordation under ORS 411.694;
8 “(x) Bankruptcy documents presented for recordation under ORS 93.770;
9 “(y) A written warranty agreement under ORS 701.605;
10 “(z) An instrument, as described in ORS 86.722, to correct errors in a recorded trust deed;
11 “(aa) An order or decision under section 8 (7), chapter 424, Oregon Laws 2007, or section 6,
12 chapter 855, Oregon Laws 2009, that is final by operation of law or on appeal;
13 “(bb) A notice of designation of substantial damage described in ORS 105.780;
14 “(cc) A notice of remedy of substantial damage described in ORS 105.780; [and]
15 “(dd) An affidavit of an owner of a facility, as defined in ORS 90.100, certifying the owner’s
16 compliance with ORS 90.800 to 90.850[.]; and
17 **“(ee) A notice of a specially assessed value under section 1 of this 2023 Act to be recorded
18 in the deed records of the county in which the property is located.**
19 “(2) The county clerk shall charge and collect fees specified in ORS 205.320, 205.327 and 205.350
20 for recording an instrument required to be recorded under subsection (1) of this section.
21 “(3) Indexes may be maintained for instruments recorded under subsection (1) of this section in
22 the same manner as provided in ORS 205.160.
23 **“SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023
24 regular session of the Eighty-second Legislative Assembly adjourns sine die.”.**
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