

Requested by Senator GIROD

**PROPOSED AMENDMENTS TO
SENATE BILL 1012**

1 On page 1 of the printed bill, line 2, after the semicolon insert “creating
2 new provisions; 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**
6 **by wildfire between September 1, 2020, and September 30, 2020, in a**
7 **county included in the geographical area covered by a state of emer-**
8 **gency declared in response to the wildfire.**

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

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

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

16 **“(2)(a) The governing body of a county may elect by ordinance or**
17 **resolution to allow eligible property to be assessed and taxed in ac-**
18 **cordance with this section.**

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

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

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

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

8 **“(b) For the first property tax year for which eligible property is**
9 **assessed under this section, the eligible property’s maximum specially**
10 **assessed value shall equal the product of the specially assessed value**
11 **multiplied by the ratio, not greater than 1.00, of the maximum as-**
12 **sessed value of the eligible property for the applicable property tax**
13 **year to the real market value of the eligible property for the applicable**
14 **property tax year.**

15 **“(c) For each year after the first property tax year for which the**
16 **eligible property is specially assessed under this section and before**
17 **disqualification from the specially assessed value, the maximum spe-**
18 **cially assessed value shall equal the greater of 103 percent of the eli-**
19 **gible property’s assessed value from the prior property tax year or 100**
20 **percent of the eligible property’s maximum specially assessed value**
21 **from the prior property tax year.**

22 **“(d) Property within the same property tax account that is not eli-**
23 **gible property shall be assessed and taxed as other property similarly**
24 **situated is assessed and taxed.**

25 **“(e) For purposes of this section, square footage shall be determined**
26 **by the assessor of the county in which the rebuilt homestead is lo-**
27 **cated.**

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

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

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

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

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

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

10 “(a) Be in writing on a form supplied by the Department of Reve-
11 nue;

12 “(b) Describe both the destroyed homestead and the rebuilt home-
13 stead;

14 “(c) Recite all facts establishing the eligibility of the rebuilt home-
15 stead for the specially assessed value; and

16 “(d) Have attached:

17 “(A) Any information or documentation required by the depart-
18 ment; and

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

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

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

30 “(b) For each subsequent property tax year for which the specially

1 assessed value is claimed, the owner of the rebuilt homestead must file
2 an attestation, under penalties for false swearing, that the owner will
3 continue to occupy the rebuilt homestead as the owner's principal
4 dwelling for the entirety of the property tax year.

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

11 “(b) When eligible property has been granted a specially assessed
12 value under this section, the county assessor shall present a notice of
13 the specially assessed value to the county clerk for recordation in the
14 deed records of the county.

15 “(9) Eligible property shall be assessed and taxed as other property
16 similarly situated is assessed and taxed beginning with the property
17 tax year that immediately succeeds the earliest of:

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

21 “(b) The date on which the rebuilt homestead is rented to another
22 person for any duration; or

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

25 “(10) If the grant of a specially assessed value under this section
26 results in an overpayment of taxes paid, the amount of the overpay-
27 ment shall be refunded in the manner prescribed in ORS 311.806.

28 “(11) Any individual aggrieved by the denial of a claim for a spe-
29 cially assessed value under this section may appeal to the Oregon Tax
30 Court in the manner provided under ORS 305.404 to 305.560.

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

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

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

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

18 “SECTION 2. ORS 205.246 is amended to read:

19 “205.246. (1) The county clerk shall record the following instruments re-
20 quired or permitted by law to be recorded and entered in the office of the
21 county clerk:

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

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

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

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

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

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

30 “(g) A certified copy of the judgment or a lien record abstract or other

1 liens affecting the title to real property;

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

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

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

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

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

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

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

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

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

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

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

13 “(s) Mineral and mining records required under ORS 517.030, 517.052,

14 517.160, 517.180, 517.210, 517.220, 517.280, 517.310 and 517.320;

15 “(t) Copies of records certified by a county clerk or court clerk;

16 “(u) Subdivision and partition plats recorded under ORS 92.140;

17 “(v) Condominiums recorded under ORS chapter 100;

18 “(w) Requests for notice of transfer or encumbrance or terminations of

19 requests for notice of transfer or encumbrance presented for recordation un-

20 der ORS 411.694;

21 “(x) Bankruptcy documents presented for recordation under ORS 93.770;

22 “(y) A written warranty agreement under ORS 701.605;

23 “(z) An instrument, as described in ORS 86.722, to correct errors in a re-

24 corded trust deed;

25 “(aa) An order or decision under section 8 (7), chapter 424, Oregon Laws

26 2007, or section 6, chapter 855, Oregon Laws 2009, that is final by operation

27 of law or on appeal;

28 “(bb) A notice of designation of substantial damage described in ORS

29 105.780;

30 “(cc) A notice of remedy of substantial damage described in ORS 105.780;

1 [and]

2 “(dd) An affidavit of an owner of a facility, as defined in ORS 90.100,
3 certifying the owner’s compliance with ORS 90.800 to 90.850[.]; **and**

4 **“(ee) A notice of a specially assessed value under section 1 of this**
5 **2023 Act to be recorded in the deed records of the county in which the**
6 **property is located.**

7 “(2) The county clerk shall charge and collect fees specified in ORS
8 205.320, 205.327 and 205.350 for recording an instrument required to be re-
9 corded under subsection (1) of this section.

10 “(3) Indexes may be maintained for instruments recorded under subsection
11 (1) of this section in the same manner as provided in ORS 205.160.

12 **“SECTION 3. This 2023 Act takes effect on the 91st day after the**
13 **date on which the 2023 regular session of the Eighty-second Legislative**
14 **Assembly adjourns sine die.”.**

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