



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 3139

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Dexter A. Johnson  
Date: 1/17/2025

---

### SUMMARY

Digest: The Act would let a county grant a property tax break to homes rebuilt after being destroyed by a wildfire. (Flesch Readability Score: 72.3).

Authorizes a county to allow a homestead rebuilt by the same owner on the same lot to replace the homestead destroyed by wildfire to have a specially assessed value equal to the destroyed homestead's real market value for the property tax year during which the homestead is destroyed, to the extent of the square footage of the destroyed homestead. Provides that the specially assessed value continues until the earliest of the date on which the rebuilt homestead is no longer the owner's principal dwelling, is rented to another person for any duration or is transferred to new ownership.

Takes effect on the 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT