



**SB 1012 Testimony in support on behalf of AOC- Association of Oregon Counties**

**House Committee on Revenue**

**Public Hearing May 4<sup>th</sup> , 2023**

Dear Chair Nathanson, Vice-Chair Reschke, Vice-Chair Walters and members of the House Committee on Revenue:

My name is Anna Braun with Braun Law LLC representing Association of Oregon Counties (AOC). **AOC supports SB 1012.**

SB 1012 allows a county to freeze the assessed value of homes that are rebuilt after being destroyed in the 2020 wildfires. This bill recognizes the hardship of property owners who struggle to rebuild their homes after the wildfire but then are met with a large property tax increase as a result of rebuilding. While this bill allows a county to freeze the assessed value, it does not require it.

SB 1012 allows a new owner to receive the benefit of the frozen assessed value as long as the new owner meets the conditions listed in SB 1012.

**AOC urges support for SB 1012.**

Anna Braun

Braun Law LLC

**On behalf of AOC Governance, Revenue and Veterans steering committee**

**UNITED COUNTIES. UNITED OREGON.**

1212 Court St. NE | Salem, OR 97301-4181 | 503.585.8351 | [www.oregoncounties.org](http://www.oregoncounties.org)