

SB 464-1  
(LC 3112)  
3/24/21 (ASD/ps)

Requested by Senator GIROD

## PROPOSED AMENDMENTS TO SENATE BILL 464

1       On page 1 of the printed bill, line 2, after the first semicolon delete the  
2 rest of the line and insert “and”.

3       Delete lines 5 through 28 and delete page 2 and insert:

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

5       **“(a) ‘Eligible county’ means a county any part of which was in-**  
6 **cluded in the geographical area covered by the state of emergency**  
7 **declared by the Governor in response to the wildfires that occurred in**  
8 **this state between September 1, 2020, and September 30, 2020.**

9       **“(b)(A) ‘Eligible property’ means all taxable real and personal**  
10 **property, including land, that is identified on a map adopted by a**  
11 **governing body of a county pursuant to subsection (2) of this section,**  
12 **regardless of whether the property was damaged, or**  
13 **destroyed or un-harmed by the wildfire. Why would the**  
14 **Legislative Assembly give ad valorem property tax relief to a**  
15 **property owner in which the real or personal property was**  
16 **unharmed [no dash required]. I oppose SB 464 -1 as written,**  
17 **especially**  
18 **the constant language of cancel, canceled, cancellation....**

19       **“(B) ‘Eligible property’ does not mean property subject to assess-**  
20 **ment by the Department of Revenue under ORS 308.505 to 308.674.**

21       **“(2)(A) The governing body of an eligible county may adopt an or-**  
“(A) In the case of real property, including land, the owner or  
purchaser under a recorded instrument of sale; or

“(B) In the case of personal property, the person assessed, person  
in possession or owner.

1    finance or resolution directing the tax collector to prorate ~~and cancel~~  
2    ad valorem property taxes imposed on eligible property in the manner  
3    set forth in this section.

4    “(b) An ordinance or resolution adopted pursuant to this subsection  
5    must:

6    “(A) Include a map, in any media or format, adopted by the gov-  
7    erning body through a public process that includes an opportunity for  
8    public comment. The map must describe the boundaries within which  
9    property taxes shall be prorated ~~and canceled~~ pursuant to this section  
10   and identify the eligible property within the boundaries.

11   “(B) Provide for proration ~~and cancellation~~ of ad valorem property  
12   taxes on eligible property without requiring an application from the  
13   owner of the eligible property.

14   “(C) Direct the tax collector to collect ~~one-sixth~~ of the ad valorem  
15   property taxes imposed on the eligible property for the property tax  
16   year beginning on July 1, 2020, ~~and cancel the remainder~~.

17   “(c) An ordinance or resolution adopted under this section may  
18   apply retroactively but is not valid unless it becomes effective within  
19   45 days following the effective date of this 2021 Act.

20   “(3) If proration ~~and cancellation~~ of taxes under this section results  
21   in an overpayment of taxes paid on eligible property, the amount of  
22   the overpayment shall be refunded to the owner of the eligible prop-  
23   erty as if the owner were an applicant entitled to a refund under ORS  
24   311.806 (1)(i) for the proration of taxes under ORS 308.425.

25   “(4) New construction or repairs on the site of, or to, eligible prop-  
26   erty granted proration ~~and cancellation~~ of ad valorem property taxes  
27   under an ordinance or resolution adopted pursuant to this section may  
28   not be taken into account as new property or new improvements to  
29   property under ORS 308.153 for any assessment year beginning before  
30   January 1, 2021.

1       **“(5) It is the intent of the Legislative Assembly that this section**  
2       **and ORS 308.425 shall operate concurrently for the property tax year**  
3       **beginning on July 1, 2020. Accordingly, in applying this section, the**  
4       **provisions of this section shall supersede the provisions of ORS 308.425.**  
5       **The provisions of ORS 308.425 may be applied without reference to this**  
6       **section.**

7       **“SECTION 2. Section 1 of this 2021 Act is repealed on January 2,**  
8       **2023.**

9       **“SECTION 3. This 2021 Act takes effect on the 91st day after the**  
10      **date on which the 2021 regular session of the Eighty-first Legislative**  
11      **Assembly adjourns sine die.”.**

12      \_\_\_\_\_