

**BEFORE THE BOARD OF COMMISSIONERS
FOR LINCOLN COUNTY, OREGON
ORDINANCE # 540**

1
2 **Relating to Wildfire Rebuild Special Property Tax Assessments in unincorporated Lincoln**
3 **County and declaring an emergency.**
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5
6 The Lincoln County Board of Commissioners ordains as follows:
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8
9 **SECTION 1.**

10 Section 2 of this Ordinance are added to and made a part of LCC Chapter 5, as indicated.

11 **SECTION 2.**

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13 **5.400 Purpose**

14 (1) The purpose of this chapter is to allow eligible property to be subject to special
15 assessment under Chapter 94, Oregon Laws 2024 (Senate Bill 1545 (2024)).
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17 **5.405 Definitions**
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19 A. “Destroyed homestead” means a homestead that was destroyed by wildfire between
20 September 1, 2020, and September 30, 2020, in Lincoln County.

21 B. “Eligible property” means a rebuilt homestead to the extent that the total square footage of the
22 rebuilt homestead does not exceed the total square footage of the destroyed homestead that the
23 rebuilt homestead replaces.

24 C. “Homestead” has the meaning given that term in ORS 311.666.

25 D. “Rebuilt homestead” means a homestead that is constructed to replace a destroyed homestead
26 by the same owner on the same lot.

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1 E. "Total square footage of the rebuilt homestead" means the total square footage of the
2 destroyed homestead as reflected in the assessor's records.

3 **5.410 Special assessment.**

4 A. Eligible property may be granted a specially assessed value based on the assessor's certified
5 real market value of the destroyed homestead for the property tax year that began on July 1,
6 2020.

7 1. For the first property tax year for which eligible property is assessed under this chapter,
8 the eligible property's maximum specially assessed value shall equal the product of the
9 specially assessed value multiplied by the ratio, not greater than 1.00, of the maximum
10 assessed value the eligible property would have had for the applicable property tax year if
11 it were not specially assessed to the real market value of the eligible property for the
12 applicable property tax year.

13 2. For each year after the first property tax year for which the eligible property is specially
14 assessed under this chapter and before disqualification from the specially assessed value,
15 the maximum specially assessed value shall equal the greater of 103 percent of the eligible
16 property's assessed value from the prior property tax year or 100 percent of the eligible
17 property's maximum specially assessed value from the prior property tax year.

18 3. Property within the same property tax account that is not eligible property shall be
19 assessed and taxed as other property similarly situated is assessed and taxed.

20 4. For purposes of this chapter, total square footage of the rebuilt homestead shall be
21 determined by the assessor.

22 B. The assessed value of the eligible property for any property tax year during which the eligible
23 property is granted a specially assessed value under this section shall be the least of:

24 1. The eligible property's maximum specially assessed value as determined under
25 subsection (A)(1) of this section; or

26 2. The eligible property's real market value.

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1 C. A specially assessed value may be claimed for property tax years beginning on or after July 1,
2 2021.

3 D. Each year that eligible property is granted a specially assessed value under this chapter, the
4 county assessor shall enter on the assessment and tax roll that the eligible property is specially
5 assessed and is subject to potential additional taxes by adding the notation “potential additional
6 taxes.”

7 E. If the grant of a specially assessed value under this chapter results in an overpayment of taxes
8 paid, the amount of the overpayment shall be refunded in the manner prescribed in ORS 311.806.

9 F. The specially assessed value available under this chapter is in addition to and not in lieu of
10 any other property tax limit, exemption or partial exemption, special assessment or deferral.

11 **5.415 Application.**

12 A. A claim for a specially assessed value for property under this section must:

13 1. Be in writing on a form supplied by the Department of Revenue;

14 2. Describe both the destroyed homestead and the rebuilt homestead;

15 3. Recite all facts establishing the eligibility of the rebuilt homestead for the specially
16 assessed value; and

17 4. 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 B. A claim for an initial year of specially assessed value must be filed with the assessor after
22 January 1st and on or before April 1st immediately preceding the first property tax year for
23 which the specially assessed value is claimed.

1 C. Notwithstanding subsection (B) of this section, a claim for an initial year of specially assessed
2 value for the property tax years beginning on July 1, 2021, July 1, 2022, July 1, 2023, or July 1,
3 2024, must be filed no later than December 31, 2025.

4 D. For each subsequent property tax year for which the specially assessed value is claimed, the
5 owner of the rebuilt homestead must file an attestation, under penalties for false swearing, that
6 the owner will continue to occupy the rebuilt homestead as the owner's principal dwelling for the
7 entirety of the property tax year.

8 E. If all or any part of the rebuilt homestead is determined to be eligible property, a timely claim
9 for the specially assessed value has the effect of requiring the county assessor to determine the
10 total amount of taxes due on the eligible property in accordance with this chapter until the
11 property tax year determined under LCC 5.420.

12 **5.420 Disqualification.**

13 A. Eligible property shall be assessed and taxed as other property similarly situated is assessed
14 and taxed beginning with the property tax year that immediately succeeds the earliest of:

15 1. The date on which the rebuilt homestead is no longer occupied by the owner as a
16 homestead, except when the owner is required to be absent by reason of health or active
17 military service;

18 2. The date on which the rebuilt homestead is rented to another person for any duration; or

19 3. The date on which the rebuilt homestead is transferred to new ownership.

20 B. Eligible property that has been granted a specially assessed value under this chapter before the
21 effective date of an ordinance amending or repealing this chapter shall continue to receive the
22 specially assessed value on the same terms in effect when the specially assessed value was first
23 granted until a circumstance listed in subsection (A) of this section occurs.

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1 **5.425 Appeal.**

2 Any individual aggrieved by the denial of a claim for a specially assessed value under this
3 chapter may appeal to the Oregon Tax Court in the manner provided under ORS 305.404
4 to 305.560.

5 **5.430 New property.**

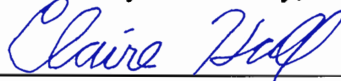
6 Property other than eligible property that is added to the property tax account of the rebuilt
7 homestead during the period of specially assessed value shall be considered new property or new
8 improvements to property under ORS 308.153 for the assessment year in which the added
9 property is first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

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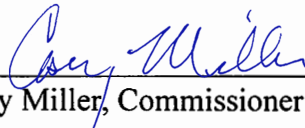
SECTION 3.

This Ordinance being necessary for the immediate preservation of the public peace,
health and safety, an emergency is declared to exist, and this Ordinance shall take effect upon its
passage.

Dated this 19th day of February, 2025.



Claire Hall, Chair



Casey Miller, Commissioner

VACANT

Commissioner Position 3

ATTESTED TO:



Kathleen Kellay, Recorder

APPROVED AS TO FORM:



Kristin H. Yuille, County Counsel

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