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March 12, 2026

BCC Agenda Date/Item: _____

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Board of County Commissioners
Clackamas County

Approval of a Resolution to allow property tax relief for properties destroyed in September 2020 Wildfires and rebuilt by owners. Fiscal Impact is approximately \$31,000 in reduced General Funds available to the County through property tax revenue.

Previous Board Action/Review	February 3, 2026, Issues presentation. March 3, 2026, Policy Session presentation.		
Performance Clackamas	Build Public trust through good government.		
Counsel Review	JM 3/4/2026	Procurement Review	N/A
Contact Person	Jeffrey Munns	Contact Phone	503-742-5984

EXECUTIVE SUMMARY: In June 2024, Oregon enacted Senate Bill 1545, which authorizes counties to provide property tax relief to owners whose homesteads were destroyed in the September 2020 wildfires and rebuilt on the same lot by the same owner. If a county opts into the program by ordinance or resolution, the rebuilt homestead may receive a specially assessed value equal to the destroyed home’s real market value for the 2020– 21 tax year, limited to the square footage of the original structure. The special assessment is used in calculating maximum property taxes under ORS 310.150, based on the lesser of real market value or the specially assessed value.

Prospectively, counties may adopt the program for tax years beginning in 2026, provided owners timely apply each year. The specially assessed value would reflect the 2020–21 real market value of the destroyed home, adjusted annually by the standard 3% increase. Owners must also file an annual attestation confirming the property remains as their principal residence.

The special assessment is disqualified if the rebuilt homestead ceases to be the owner’s principal dwelling, is rented for any duration, or is transferred to new ownership. If a county later amends or

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repeals the program, existing qualifying properties are grandfathered under the same terms. The relief provided under SB 1545 is in addition to any other property tax relief programs.

The September 2020 wildfires burned approximately one million acres, destroyed roughly 4,000 homesteads across eight counties, and primarily affected Jackson and Marion counties. To date, Marion, Linn, and Lincoln counties have adopted ordinances or resolutions implementing the special assessment. The Clackamas County Assessor's Office has identified 31 properties that may qualify for the program at this time.

The special assessment can provide tax relief to any qualifying homeowner who lost their primary residence during the September 2020 wildfires. The special assessment only applies to qualifying homeowners for this specific natural disaster. Homeowners who lost their primary residence in any other type of natural disaster or a different wildfire, or outside of the applicable time of September 1, 2020, through September 30, 2020, are not eligible for relief under SB 1545.

The special assessment program must either be enacted by ordinance or resolution and must comply with Chapter 94 (Real Property Development) and amended ORS § 310.165 (SB 1545).

RECOMMENDATION: Staff recommends the Board of County Commissioners approve the resolution to allow for wildfire property tax relief pursuant to SB 1545 (2024).

Respectfully submitted,



Jeffrey D. Munns
Assistant County Counsel

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

A RESOLUTION OF THE CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS ALLOWING ELIGIBLE PROPERTY TO BE ASSESSED AND TAXED IN ACCORDANCE WITH SENATE BILL 1545 (2024).



Resolution No.

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This matter comes before the Board of County Commissioners (Board) of Clackamas County, Oregon.

WHEREAS, Senate Bill 1545 (2024) was adopted by the 82nd Oregon Legislative Assembly with an effective date in 2024;

WHEREAS, Senate Bill 1545 (2024) authorizes the governing body of a county to elect, by resolution to allow a rebuilt homestead that replaces a homestead destroyed by wildfire between September 1 and September 30, 2020, and that is constructed by the same owner on the same lot, to receive a specially assessed value equal to the real market value of the destroyed homestead as shown on the tax statement for the 2020-2021 property tax year, to the extent the total square footage of the rebuilt homestead does not exceed the total square footage of the destroyed homestead, with the specially assessed value continuing until the earliest of the date the rebuilt homestead ceases to be occupied by the owner as the owner’s principal dwelling, the date the rebuilt homestead is rented to another person for any duration, or the date the rebuilt homestead is transferred to new ownership; and

WHEREAS, the Board has been fully advised by staff, now therefore be it

RESOLVED, That the Board elects to allow eligible properties to be assessed and taxed in accordance with Senate Bill 1545;

RESOLVED, That Senate Bill 1545 shall be implemented in Clackamas County in accordance with the following terms:

SECTION 1. PURPOSE

The purpose of this Resolution and Order is to prospectively elect pursuant to chapter 94, Oregon Laws 2024 (Senate Bill 1545 (2024)), to allow eligible property to receive special assessment for property tax years beginning on or after July 1, 2026, for claims otherwise timely and valid under applicable law, and nothing in this Resolution and Order is intended to revive, reopen, or extend any statutory claim period that has expired.

SECTION 2. DEFINITIONS

- A. “Destroyed homestead” means a homestead that was destroyed by wildfire between September 1, 2020, and September 30, 2020, in Clackamas County, a county included in the geographical area covered by a state of emergency declared in response to the wildfire.
- B. “Eligible Property” means a rebuilt homestead to the extent that the total square footage of the rebuilt homestead does not exceed the total square footage of the destroyed homestead that the rebuilt homestead replaces.
- C. “Homestead” has the meaning given that term in ORS 311.666.
- D. “Rebuilt homestead” means a homestead that is constructed to replace a destroyed homestead by the same owner on the same lot.

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E. "Eligible Square Footage" shall be determined by the county Assessor.

SECTION 3. SPECIAL ASSESSMENT

- A. Eligible property may be granted a specially assessed value that equals the real market value of the destroyed homestead as shown on the tax statement delivered pursuant to ORS 311.250 for the property tax year that began on July 1, 2020.
 - 1. For the first property year for which eligible property is assessed under this Resolution and Order, the eligible property's maximum specially assessed value shall equal the product of the specially assessed value multiplied by the ratio, not greater than 1.00, of the maximum assessed value the eligible property would have had for the applicable property tax year if it were not specially assessed to the real market value of the eligible property for the applicable property tax year.
 - 2. For each year after the first property tax year for which the eligible property is specially assessed under this Resolution and Order and before disqualification from the specially assessed value, the maximum specially assessed value shall equal the greater of 103 percent of the eligible property's assessed value from the prior property tax year or 100 percent of the eligible property's maximum specially assessed value from the prior property tax year.
 - 3. Property within the same property tax account that is not eligible property shall be assessed and taxed as other property similarly situated is assessed and taxed.
 - 4. For purposes of this Resolution and Order, total square footage of the rebuilt homestead shall be determined by the assessor.
- B. The assessed value of the eligible property for any property tax year during which the eligible property is granted a specially assessed value under this section shall be the least of:
 - 1. The eligible property's maximum specially assessed value as determined under Section A of this section;
 - 2. The eligible property's real market value; or
 - 3. The eligible property's specially assessed value as determined under subsection A of this section.
- C. A specially assessed value may be claimed for property tax years beginning on or after July 1, 2026 for claims otherwise timely and valid under applicable law.
- D. Each year that eligible property is granted a specially assessed value under this Resolution and Order, the county assessor shall enter on the assessment and tax roll that eligible property is specially assessed and is subject to potential additional taxes by adding the notation "potential additional taxes."
- E. The specially assessed value available under this Resolution and Order is in addition to and not in lieu of any other property tax limit, exemption or partial exemption, special assessment or deferral.

SECTION 4. APPLICATION

- A. A claim for a specially assessed value for property under this Resolution and Order must:
 - 1. Be in writing on a form supplied by the Department of Revenue;
 - 2. Describe both the destroyed homestead and the rebuilt homestead;
 - 3. Recite all facts establishing the eligibility of the rebuilt homestead for the specially assessed value; and

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- 4. Have attached:
 - a. Any information or documentation required by the Department; and
 - b. A written declaration by the applicant, subject to the penalties for false swearing, that the statements contained in the claim are true.
- B. A claim for an initial year of specially assessed value must be filed with the assessor after January 1 and on or before April 1 immediately preceding the first property tax year for which the specially assessed value is claimed.
- C. Notwithstanding subsection B of this section, under Senate Bill 1545 a claim for an initial year of specifically assessed value for the property tax years beginning on July 1, 2021, July 1, 2022, July 1, 2023, or July 1, 2024, was required to be filed no later than December 31, 2025, and no such claims may be accepted after that date.
- D. For each subsequent property tax year for which the specially assessed value is claimed, the owner of the rebuilt homestead must file an attestation, under penalties of false swearing, that the owner will continue to occupy the rebuilt homestead as the owner’s principal dwelling for the entirety of the next tax year. This attestation is to be filed with the Assessor by April 15th in order for the property to continue to qualify in the following tax year beginning July 1st in the manner established by the Assessor for administrative purposes.
- E. If all or any part of the rebuilt homestead is determined to be eligible property, a timely filed claim for the specially assessed value has the effect of requiring the county assessor to determine the total amount of taxes due on the eligible property in accordance this Resolution and Order until the property tax year determined under Section 5 of this Resolution and Order.

SECTION 5. DISQUALIFICATION

- A. Eligible property shall be assessed and taxed as other property similarly situated is assessed and taxed beginning with the property tax year that immediately succeeds the earliest of:
 - 1. The date on which the rebuilt homestead is no longer occupied by the owner as a homestead, except when the owner is required to be absent by reason of health or active military service;
 - 2. The date on which the rebuilt homestead is rented to another person for any duration; or
 - 3. The date on which the rebuilt homestead is transferred to new ownership.
 - 4. A property owner’s failure to timely file the annual attestation, required under Section 4 (D) of this Resolution and Order creates a rebuttable presumption that the rebuilt homestead is no longer occupied by the owner as the owner’s principal dwelling for purposes of subsection A(1) of this section.
- B. Eligible property that has been granted a specially assessed value under this Resolution and Order before the effective date of this resolution and order amending or repealing this Resolution and Order shall continue to receive the specially assessed value on the same terms and conditions in effect when the specially assessed value was first granted, until a circumstance described in subsection A of this section occurs.

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SECTION 6. APPEAL

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

SECTION 7. NEW PROPERTY

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

SECTION 8. SEVERABILITY

If any section, subsection, paragraph, sentence, clause, or phrase of this Resolution and Order is for any reason invalid, unlawful, or unenforceable by any court of competent jurisdiction, such decision shall affect the validity of the remaining portions of this Resolution and Order, which shall remain in full force and effect; and

ORDERED, That the Clackamas County Assessor shall implement the provisions of SB 1545 in Clackamas County in accordance with this Resolution and Order.

ADOPTED this ___ day of March, 2026.

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary