

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: March 3, 2026 **Approx. Start Time:** 2:00PM **Approx. Length:** 1hr

Presentation Title: Wildfire Property Tax Relief Resolution

Department: Assessment and Taxation (A&T)

Presenters: Bronson Rueda, County Assessor and Jeff Munns, Assistant County Counsel

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Board advancement of a resolution to grant property tax relief for residences destroyed by September 2020 wildfires.

EXECUTIVE SUMMARY:

At Issues on February 3, 2026, the Board directed County Counsel's Office and the Assessor to draft a resolution granting relief for eligible applicants whose residential properties were destroyed by the September 2020 wildfires. Upon application and attestation, eligible properties will be specially assessed and taxed beginning in 2026. The resolution (Attachment A) is derived from Senate Bill 1545 (2024).

Senate Bill 1545 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. The county may opt into the program by resolution and prospectively allow a qualifying rebuilt homestead to receive a specially assessed value.

- Accounts with Destroyed Residences: 52
 - Rebuilt Homes: 31
 - Homes that have Not Been Rebuilt: 10
 - Homes that have Sold/Changed Ownership(Would Not Qualify): 11
- ***Rough*** Estimate of Total Amount of Property Tax Abatement
 - Assuming a resolution was passed and all eligible properties (31) applied:
 - \$31,000 (2026-27 Property Tax Year)

Section 4 B and D of the proposed resolution require that for the initial year, the "claim" for the specially assessed tax relief be filed between January 1 and April 1 and for each subsequent year an attestation to be filed by April 15 for the property to continue to qualify. SB 1545 does not require any type of notification or outreach to eligible property owners.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$ Unknown

What is the funding source? Property Tax

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department’s Strategic Business Plan goals?
 - A&T has been directed by BCC to accept and review applications for the specially assessed tax relief. A&T will review the applications and provide prospective relief for all that qualify under SB 1545.
- How does this item align with the County’s Performance Clackamas goals?
 - Public Trust in Good Government and Vibrant Economy.

LEGAL/POLICY REQUIREMENTS:

Implementation of the specially assessed tax relief provided by SB 1545 requires a county to affirmatively adopt a resolution.

OPTIONS

#1: Advance the resolution to a Business Meeting for final approval.

#2: Direct staff to revise the resolution.

#3: Take no action at this time.

RECOMMENDATION: Staff recommends Option #1: Advance the resolution to a Business Meeting for final approval.

ATTACHMENTS:

A: Resolution Allowing Eligible Property To Be Assessed And Taxed in Accordance with Senate Bill 1545 (2024).

B: Maps of Properties Damaged by September 2020 Wildfires

C: Issues Memo from February 3, 2026.

SUBMITTED BY:

Division Director/Head Approval Sarah Foreman and Bronson Rueda

Department Director/Head Approval Billy J. Williams and Bronson Rueda

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Sarah Foreman_@ 503-655-8363

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.

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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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

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

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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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BEFORE THE BOARD OF COUNTY COMMISSIONERS

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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

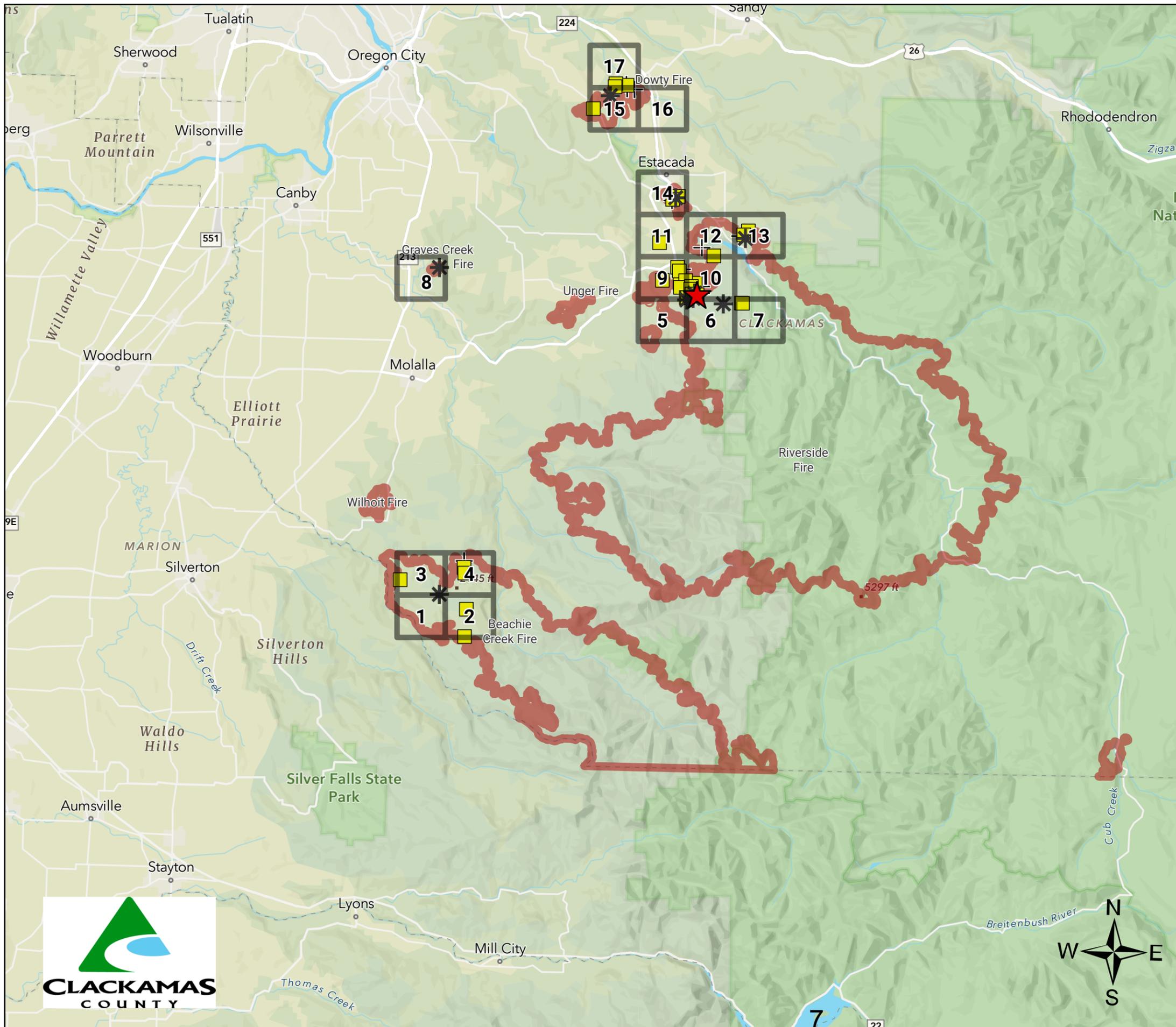
ORDERED, That the Clackamas County Assessor shall implement the provisions of SB 1545 in Clackamas County in accordance with this Resolution and Order.

ADOPTED this ___ day of March, 2026.

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary



SB 1545 - Dwellings Destroyed in 2020 Wildfires

The maps shows the dwellings destroyed in the 2020 wildfires. The map shows which properties are eligible for SB 1545.

According to the Oregon State Legislature's website, the Act would grant a property tax break to destroyed homes that were rebuilt after the 2020 wildfires.

Authorizes a county to allow a homestead rebuilt by the same owner on the same lot to replace the homestead destroyed by the September 2020 wildfires to have a specially assessed value equal to the destroyed homestead's real market value for the 2020-2021 property tax year, 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.

★ Account 01064831

Destroyed Dwellings

Status

- ⊕ Sold - Not Eligible
- Rebuilt
- ✱ Destroyed Not Rebuilt
- <all other values>
- Wildfire Perimeters September 24, 2020

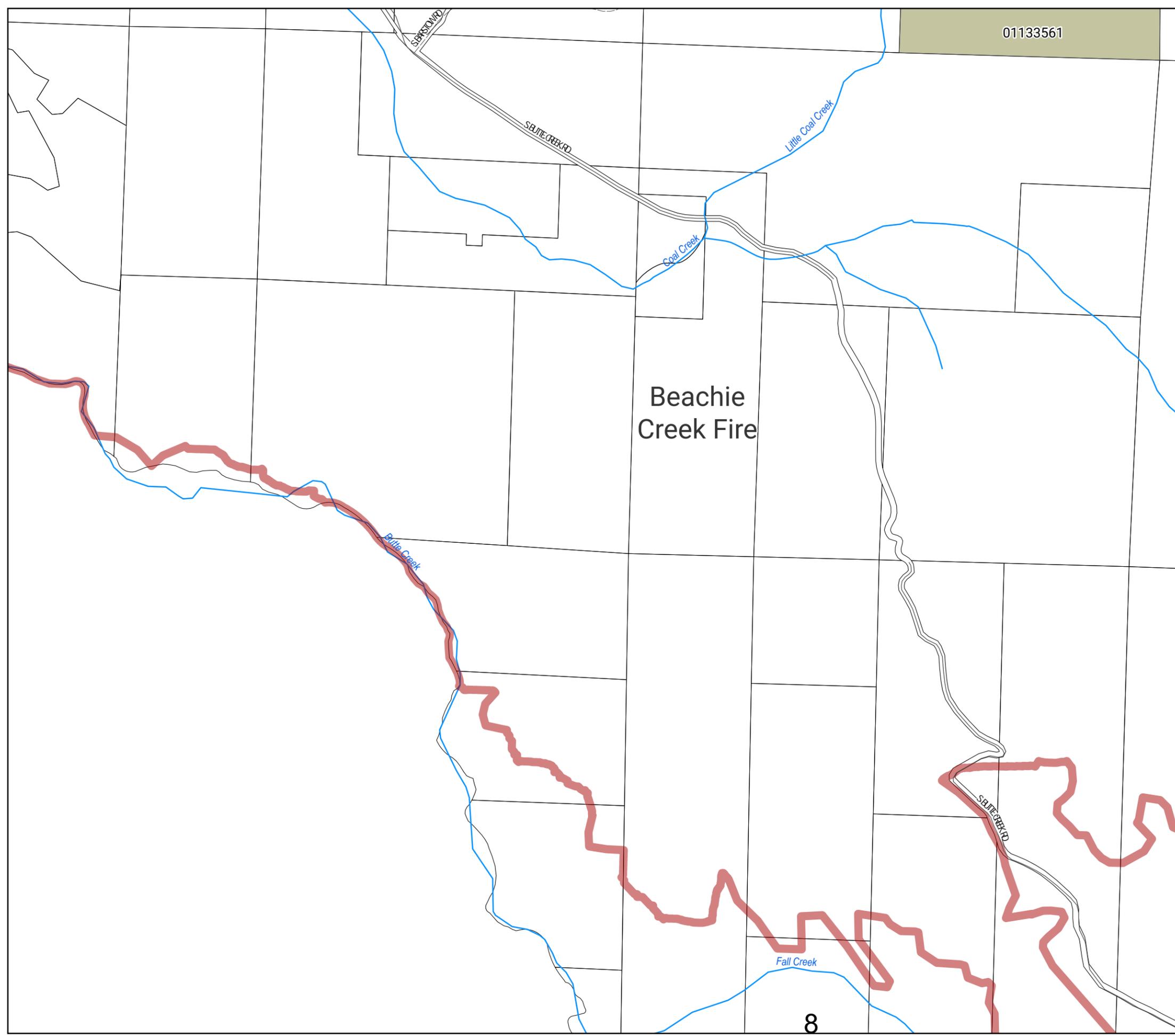


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SB 1545 - Dwellings Destroyed in 2020 Wildfires

Page Number: 1

Map and Taxlot	Parcel Number	Status
62E34 00501	01133561	Destroyed Not Rebuilt



★ Account 01064831
— Streams and Creeks
 Wildfire Perimeters September 24, 2020
 Parcels

Destroyed Dwellings

Home Status

- Rebuilt
- Destroyed Not Rebuilt
- Sold - Not Eligible

0 750 1,500 3,000
 Feet



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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 2

Map and Taxlot	Parcel Number	Status
72E 00900	01136309	Rebuilt
72E 04900	01136773	Rebuilt

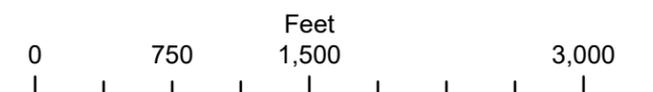
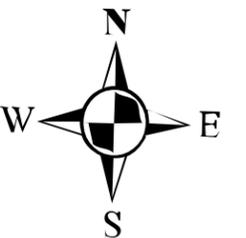


-  Account 01064831
-  Streams and Creeks
-  Wildfire Perimeters September 24, 2020
-  Parcels

Destroyed Dwellings

Home Status

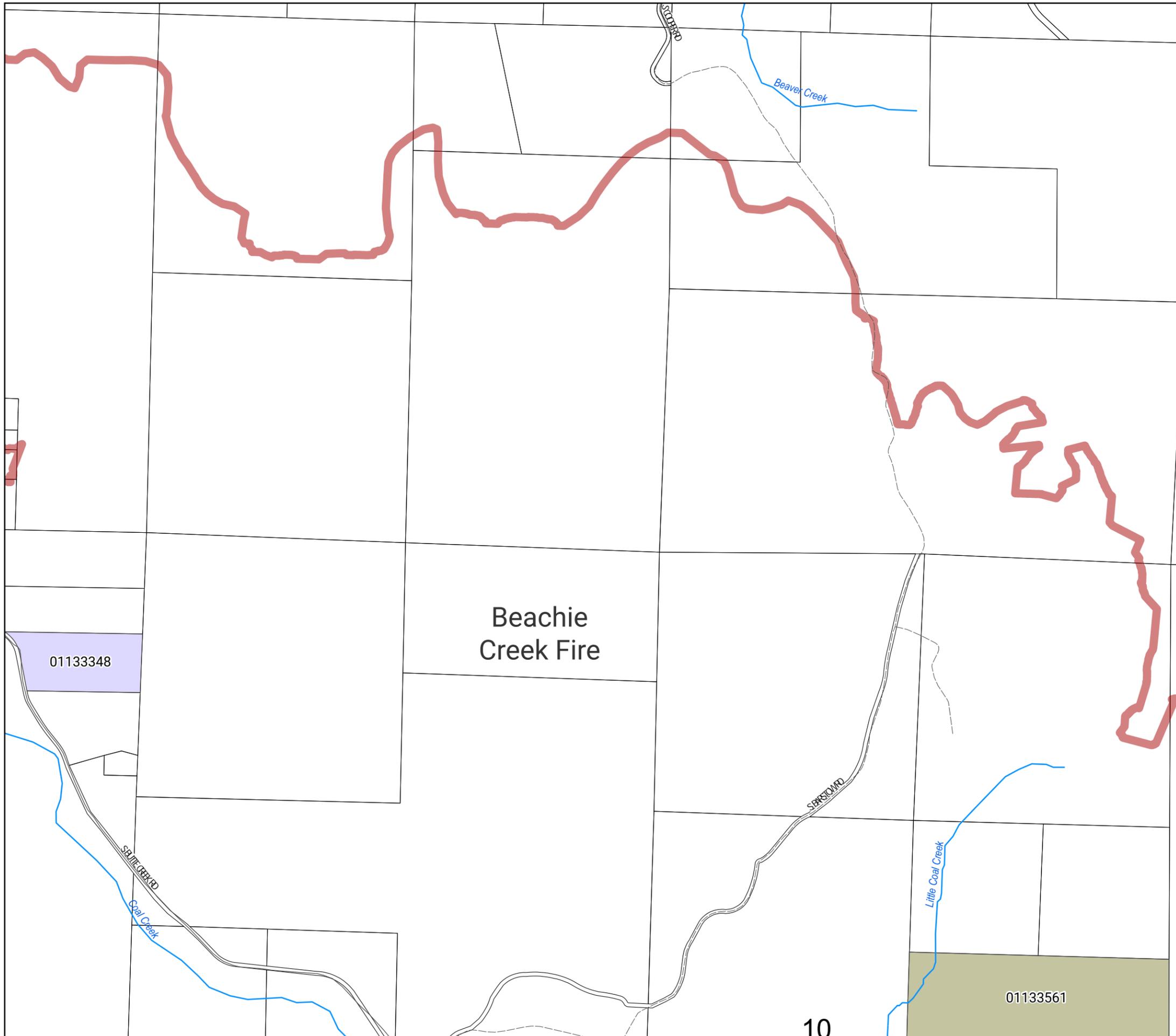
-  Rebuilt
-  Destroyed Not Rebuilt
-  Sold - Not Eligible



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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 3

Map and Taxlot	Parcel Number	Status
62E32 00102	01133348	Rebuilt
62E34 00501	01133561	Destroyed Not Rebuilt



★ Account 01064831

— Streams and Creeks

— Wildfire Perimeters September 24, 2020

▭ Parcels

Destroyed Dwellings

Home Status

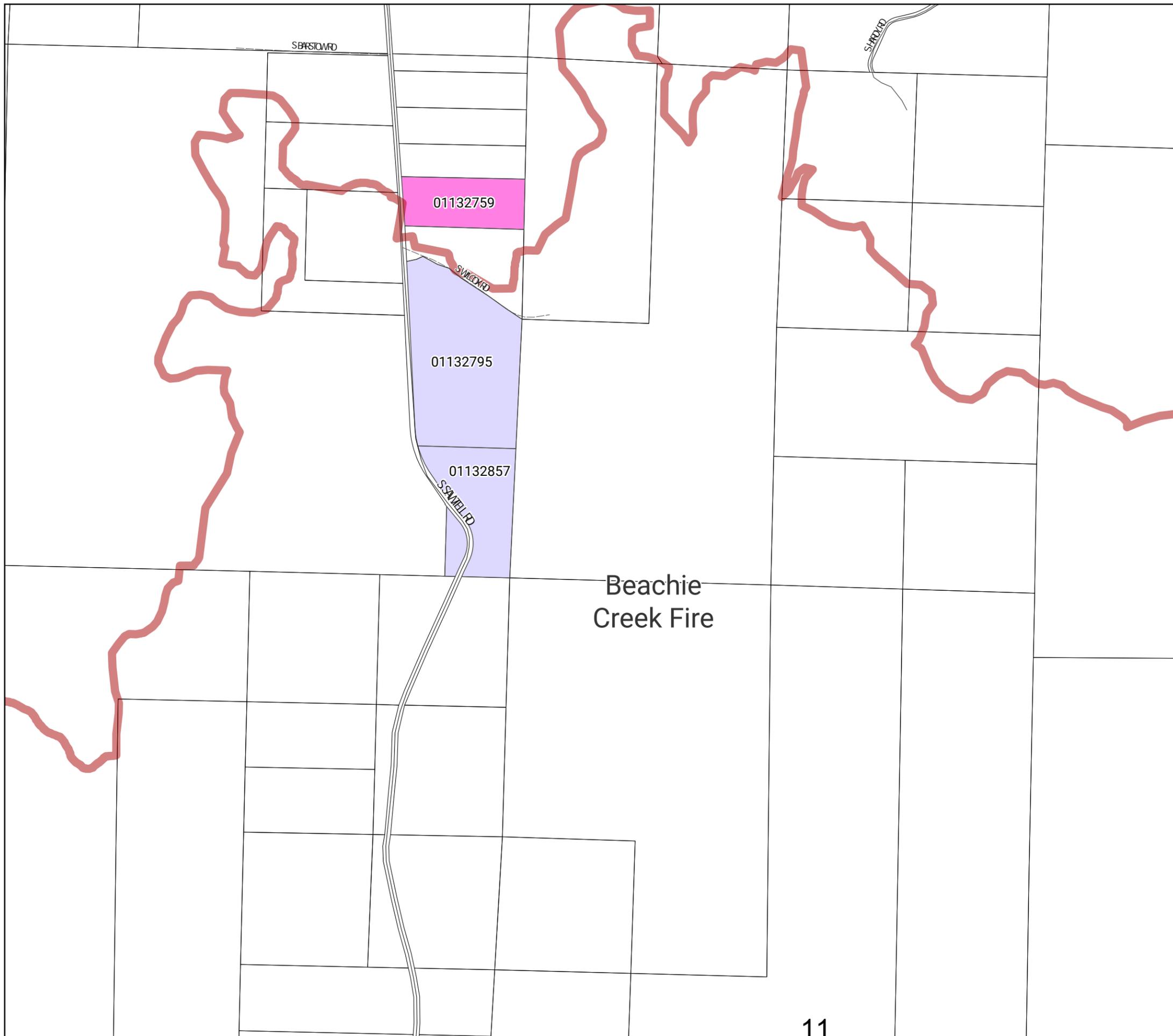
- ▭ Rebuilt
- ▭ Destroyed Not Rebuilt
- ▭ Sold - Not Eligible

0 750 1,500 3,000
Feet

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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 4

Map and Taxlot	Parcel Number	Status
62E26 00401	01132759	Sold - Not Eligible
62E26 00500	01132795	Rebuilt
62E26 01100	01132857	Rebuilt



Account 01064831
 Streams and Creeks
 Wildfire Perimeters September 24, 2020
 Parcels

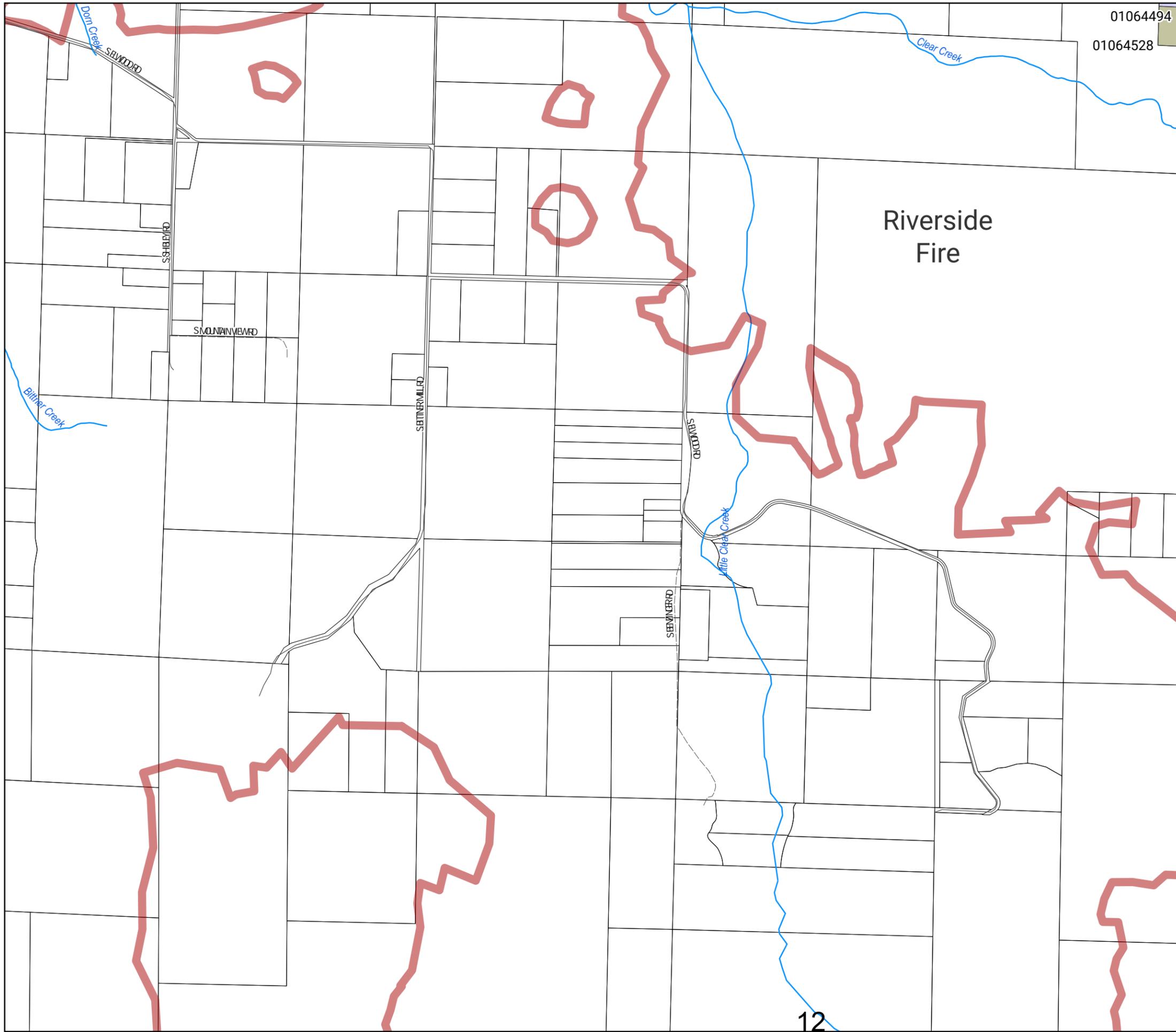
Destroyed Dwellings

Home Status

- Rebuilt
- Destroyed Not Rebuilt
- Sold - Not Eligible

0 750 1,500 3,000
 Feet

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SB 1545 - Dwellings Destroyed in 2020 Wildfires

Page Number: 5

Map and Taxlot	Parcel Number	Status
44E21 01200	01064494	Rebuilt
44E21 01500	01064528	Destroyed Not Rebuilt

-  Account 01064831
-  Streams and Creeks
-  Wildfire Perimeters September 24, 2020
-  Parcels

Destroyed Dwellings

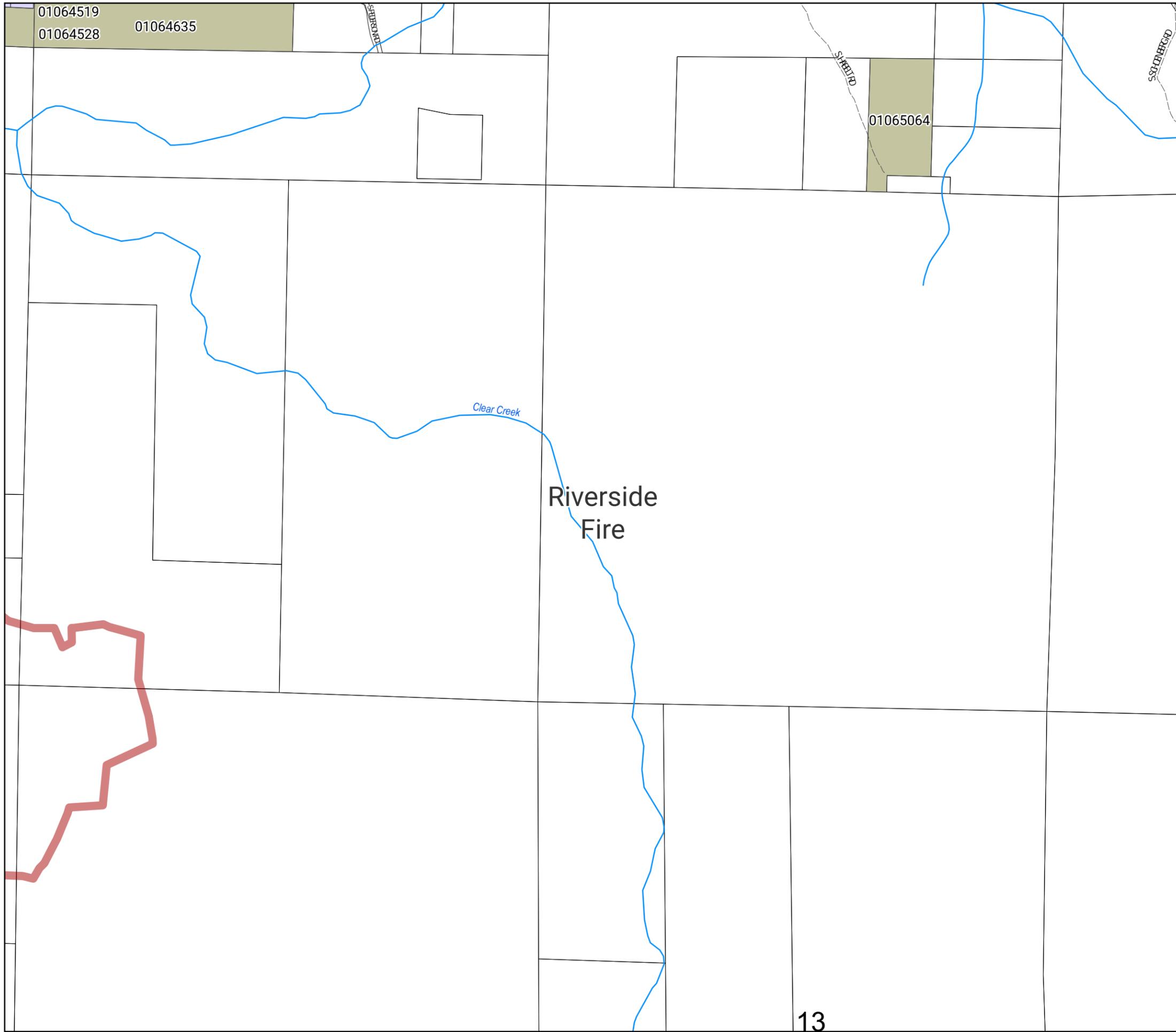
Home Status

-  Rebuilt
-  Destroyed Not Rebuilt
-  Sold - Not Eligible





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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 6

Map and Taxlot	Parcel Number	Status
44E21 01200	01064494	Rebuilt
44E21 01400	01064519	Rebuilt
44E21 01500	01064528	Destroyed Not Rebuilt
44E22 01300	01064635	Destroyed Not Rebuilt
44E23 01000	01065064	Destroyed Not Rebuilt

Account 01064831
 Streams and Creeks
 Wildfire Perimeters September 24, 2020
 Parcels

Destroyed Dwellings

Home Status

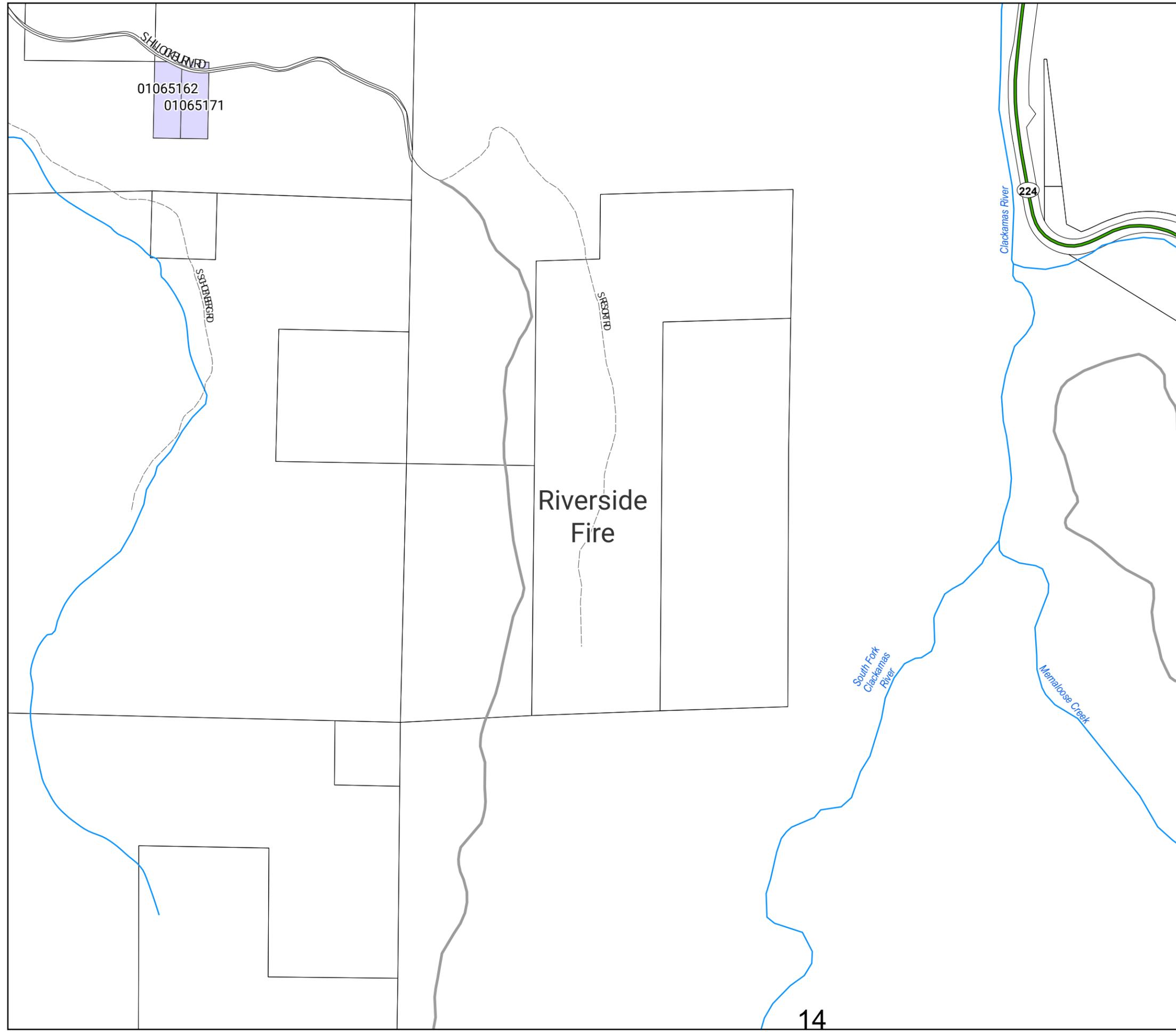
- Rebuilt
- Destroyed Not Rebuilt
- Sold - Not Eligible

0 750 1,500 3,000
 Feet

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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 7

Map and Taxlot	Parcel Number	Status
44E24 00600	01065162	Rebuilt
44E24 00601	01065171	Rebuilt



 Account 01064831
 Streams and Creeks
 Wildfire Perimeters September 24, 2020
 Parcels

Destroyed Dwellings

Home Status

-  Rebuilt
-  Destroyed Not Rebuilt
-  Sold - Not Eligible

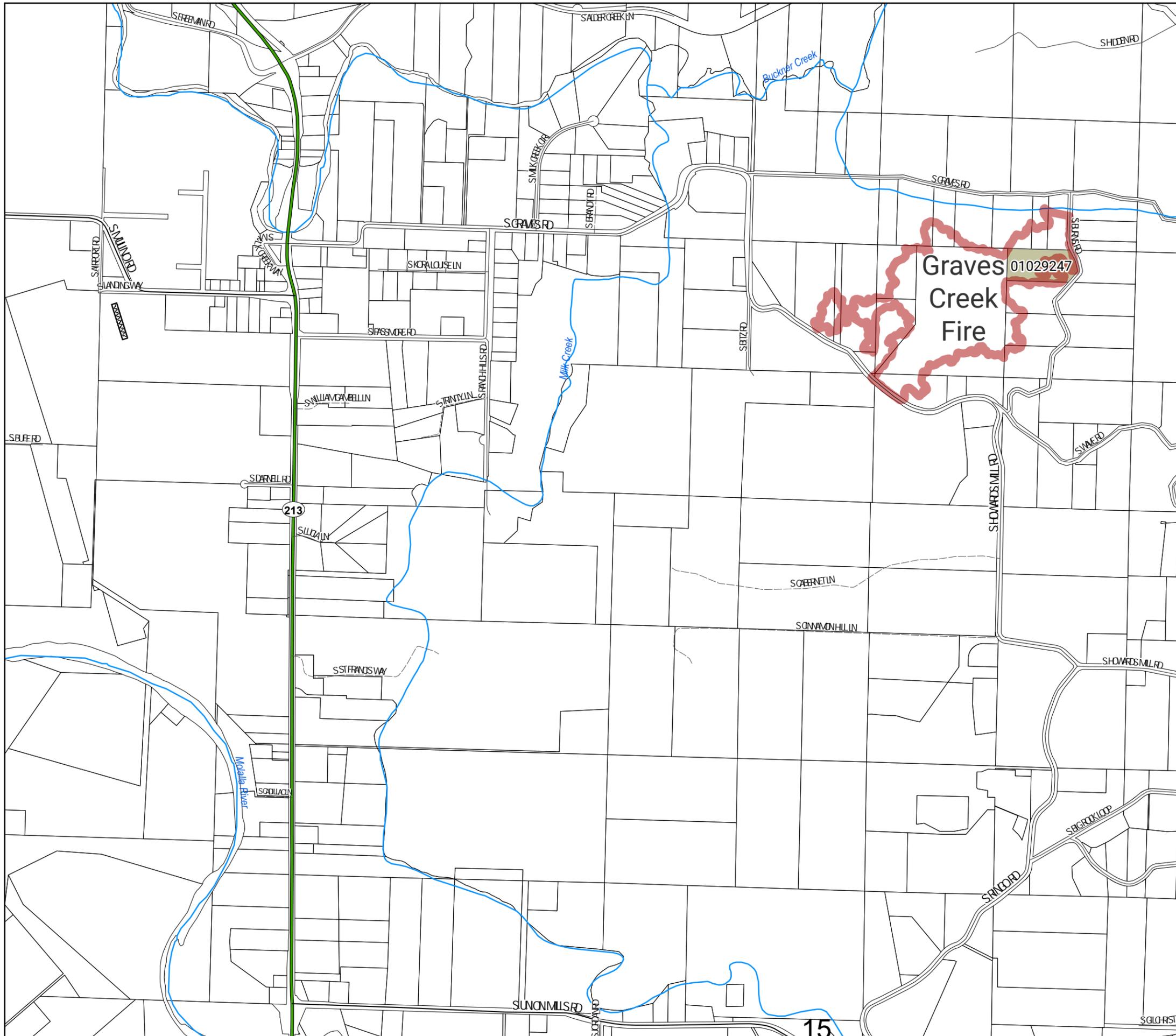


0 750 1,500 3,000
 Feet

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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 8

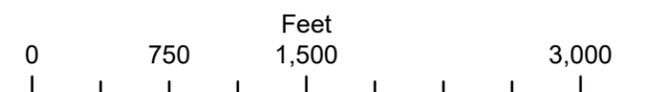
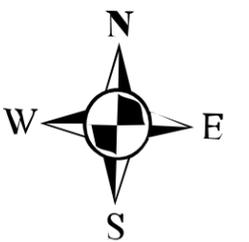
Map and Taxlot	Parcel Number	Status
42E15C 00100	01029247	Destroyed Not Rebuilt



-  Account 01064831
-  Streams and Creeks
-  Wildfire Perimeters September 24, 2020
-  Parcels

Destroyed Dwellings

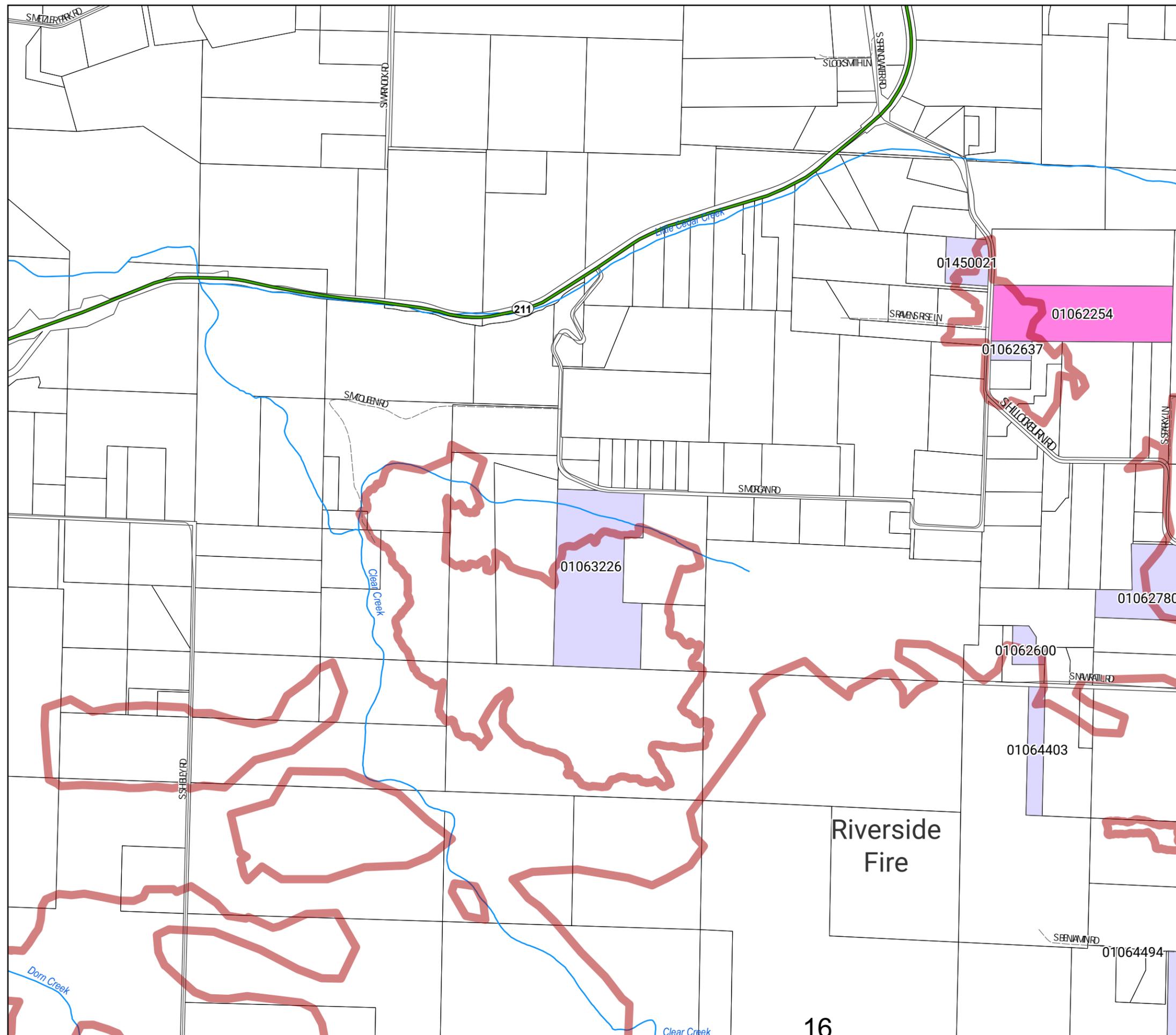
- Home Status
-  Rebuilt
 -  Destroyed Not Rebuilt
 -  Sold - Not Eligible



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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 9

Map and Taxlot	Parcel Number	Status
44E16 00300	01062254	Sold - Not Eligible
44E16 01402	01450021	Rebuilt
44E16 02503	01062600	Rebuilt
44E16 02700	01062637	Rebuilt
44E16 02900	01062780	Rebuilt
44E17 02100	01063226	Rebuilt
44E21 00302	01064403	Rebuilt
44E21 01200	01064494	Rebuilt



★ Account 01064831

— Streams and Creeks

— Wildfire Perimeters September 24, 2020

▭ Parcels

Destroyed Dwellings

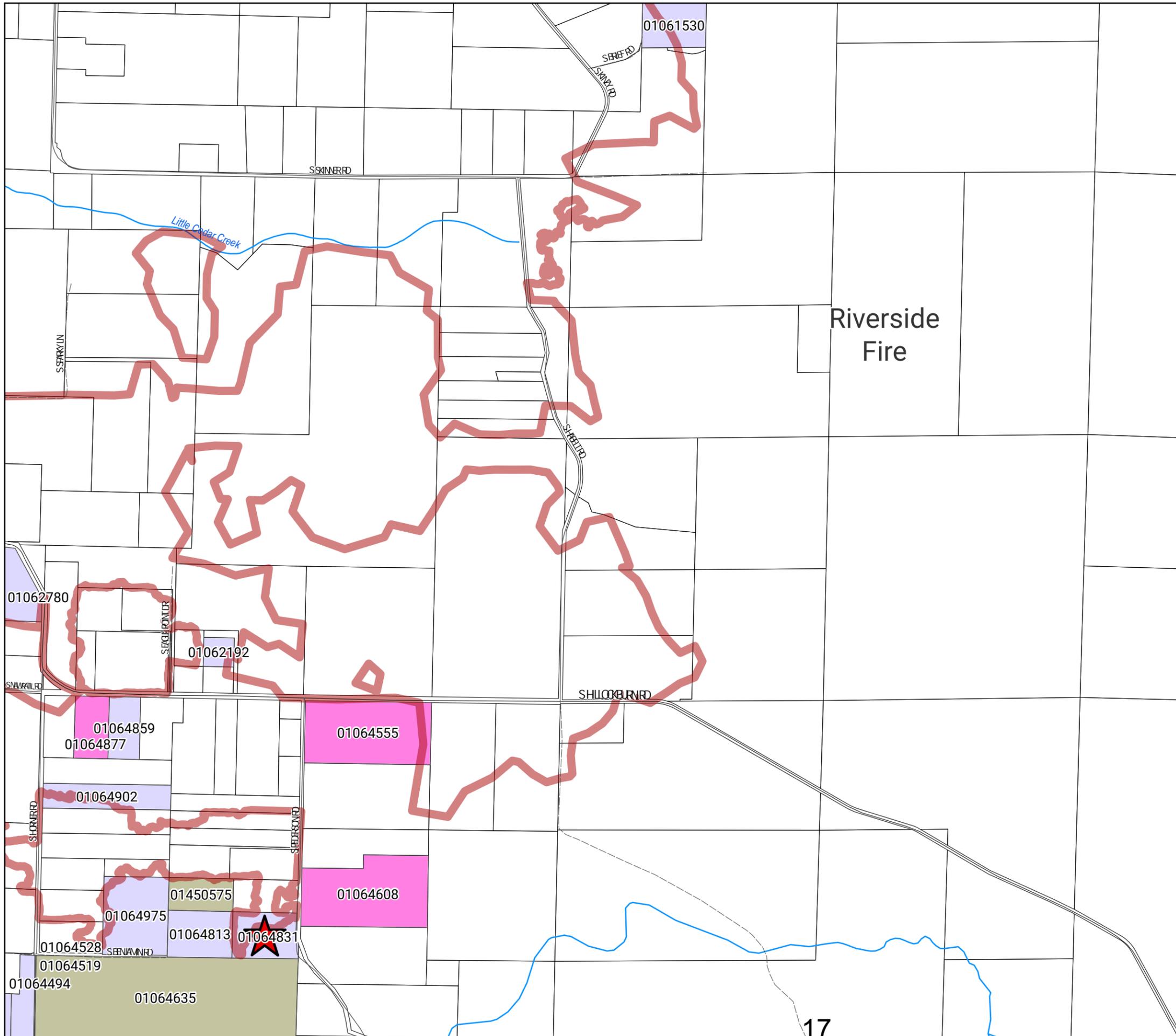
Home Status

- ▭ Rebuilt
- ▭ Destroyed Not Rebuilt
- ▭ Sold - Not Eligible

0 750 1,500 3,000
Feet

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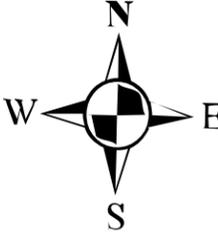
SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 10



Map and Taxlot	Parcel Number	Status
44E11 00600	01061530	Rebuilt
44E15 01202	01062192	Rebuilt
44E16 02900	01062780	Rebuilt
44E21 01200	01064494	Rebuilt
44E21 01400	01064519	Rebuilt
44E21 01500	01064528	Destroyed Not Rebuilt
44E22 00100	01064555	Sold - Not Eligible
44E22 00202	01064608	Sold - Not Eligible
44E22 01300	01064635	Destroyed Not Rebuilt
44E22B 01100	01064813	Rebuilt
44E22B 01101	01450575	Destroyed Not Rebuilt
44E22B 01300	01064831	Rebuilt
44E22B 01500	01064859	Rebuilt
44E22B 01700	01064877	Sold - Not Eligible
44E22B 02000	01064902	Rebuilt
44E22B 02700	01064975	Rebuilt

 Account 01064831
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Destroyed Dwellings
Home Status
 Rebuilt
 Destroyed Not Rebuilt
 Sold - Not Eligible




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SB 1545 - Dwellings Destroyed in 2020 Wildfires

Page Number: 11

Map and Taxlot	Parcel Number	Status
44E05CD00100	01059543	Rebuilt

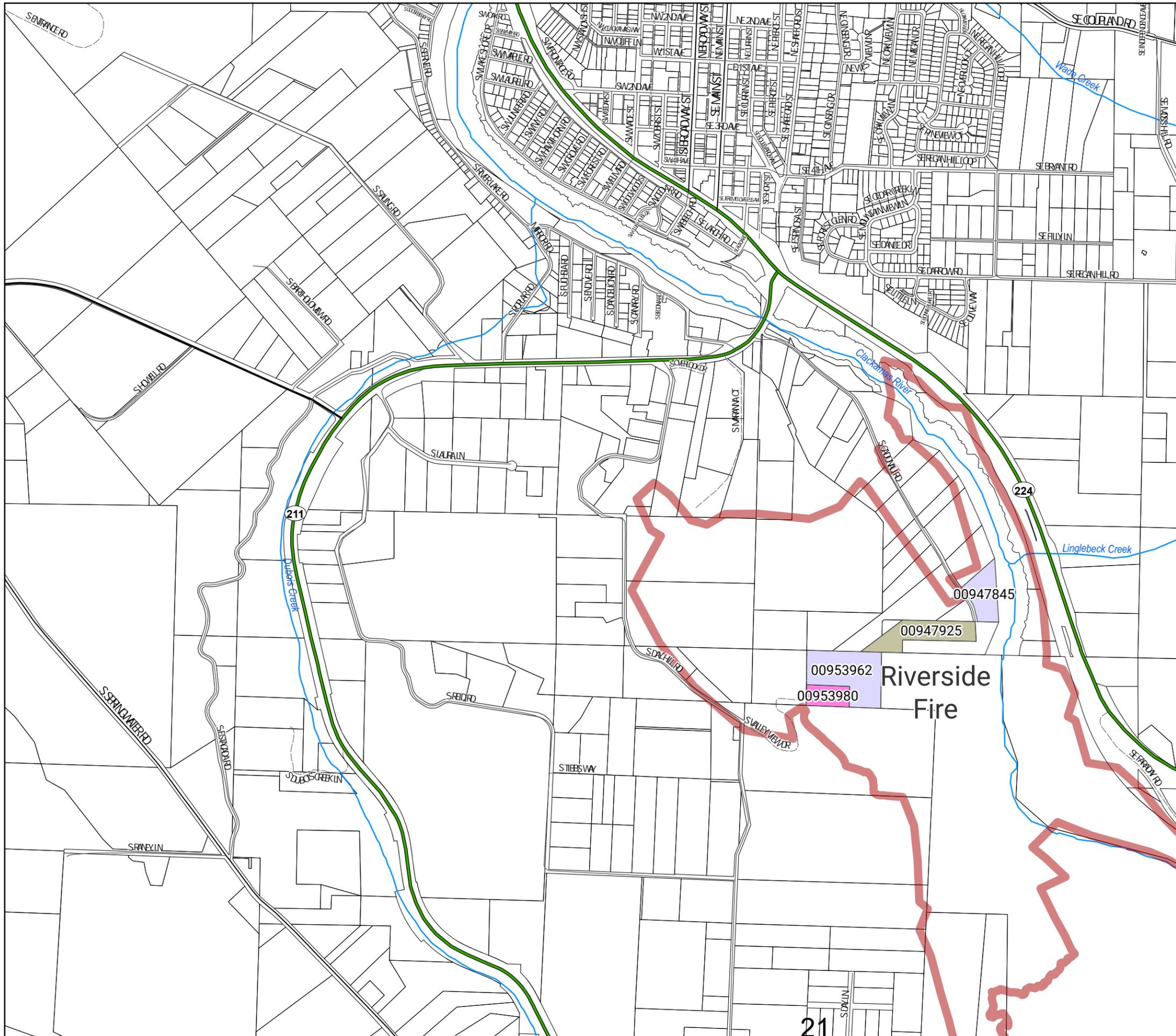
-  Account 01064831
 -  Streams and Creeks
 -  Wildfire Perimeters September 24, 2020
 -  Parcels
- ### Destroyed Dwellings
- Home Status
-  Rebuilt
 -  Destroyed Not Rebuilt
 -  Sold - Not Eligible



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SB 1545 - Dwellings Destroyed in 2020 Wildfires Page Number: 14

Map and Taxlot	Parcel Number	Status
34E28C 01400	00947845	Rebuilt
34E28C 01501	00947925	Destroyed Not Rebuilt
34E33 00500	00953962	Rebuilt
34E33 00502	00953980	Sold - Not Eligible

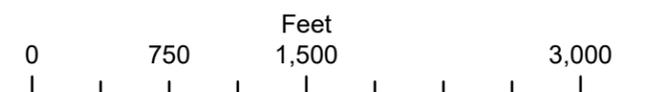
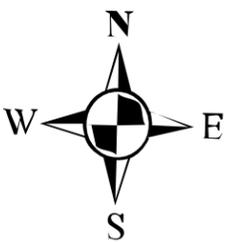


-  Account 01064831
-  Streams and Creeks
-  Wildfire Perimeters September 24, 2020
-  Parcels

Destroyed Dwellings

Home Status

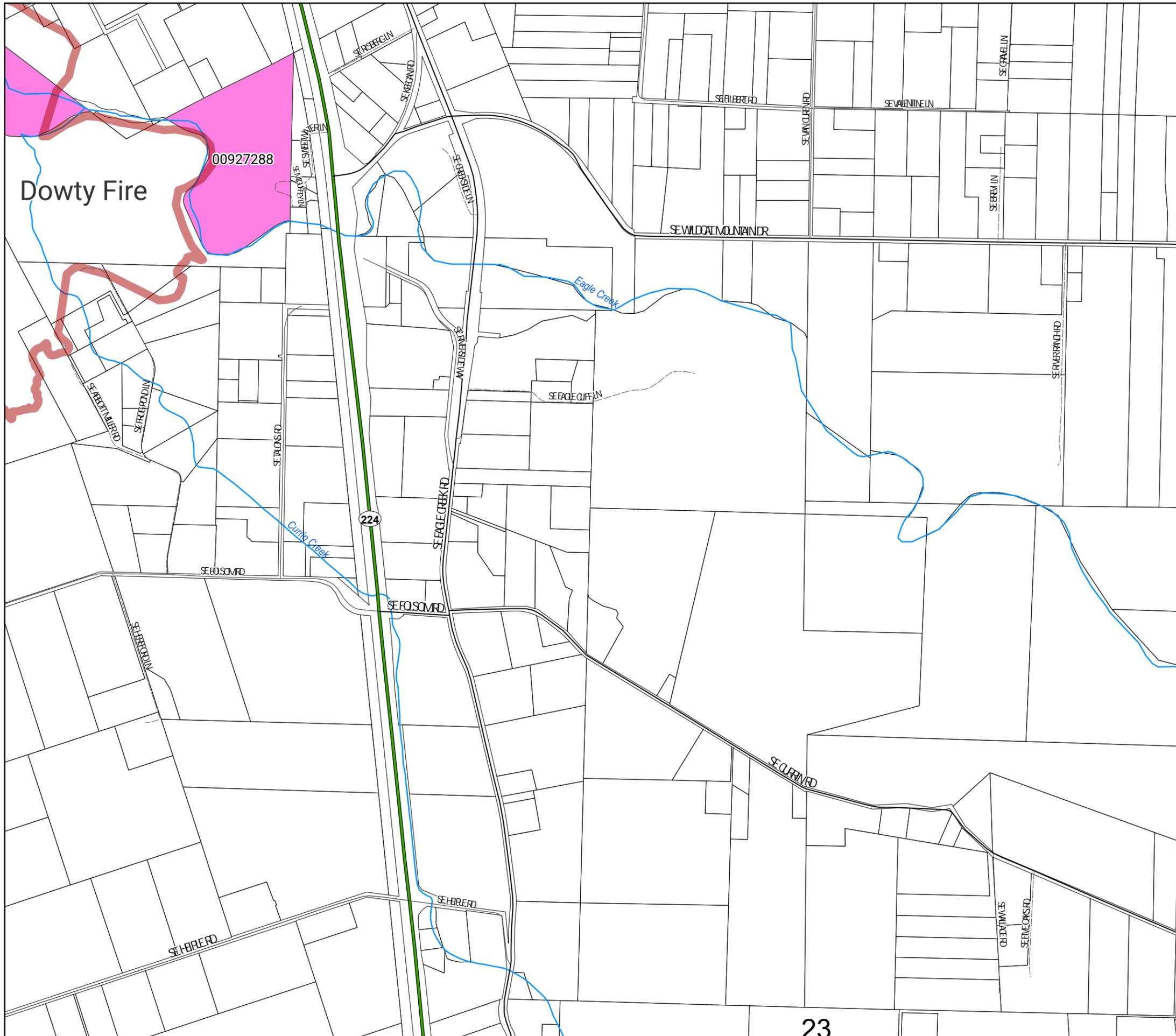
-  Rebuilt
-  Destroyed Not Rebuilt
-  Sold - Not Eligible



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SB 1545 - Dwellings Destroyed in 2020 Wildfires

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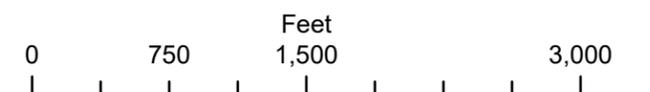
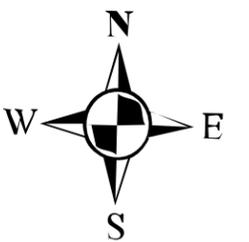


Map and Taxlot	Parcel Number	Status
34E06 00190	00927288	Sold - Not Eligible

-  Account 01064831
-  Streams and Creeks
-  Wildfire Perimeters September 24, 2020
-  Parcels

Destroyed Dwellings

- #### Home Status
-  Rebuilt
 -  Destroyed Not Rebuilt
 -  Sold - Not Eligible



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MEMORANDUM

TO: Clackamas County Board of County Commissioners (BCC)
FROM: Sarah Foreman, Assistant County Counsel
RE: Wildfire Property Tax Relief Resolution
DATE: February 3, 2026

REQUEST: Board direction on the Rebuilt Homestead Special Assessment for homes destroyed by the September 2020 wildfires.

BACKGROUND: 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.

The bill allows retroactive application back to the 2021–22 tax year and requires refunds of taxes overpaid during the retroactive period. However, retroactive relief is only available if the owner submits an application provided by the Oregon Department of Revenue to the county assessor by December 31, 2025. It appears that no owners filed the DOR application with the assessor by December 31, 2025, so the enactment of a retroactive resolution will not benefit relevant homeowners.

Applications for tax years after 2024 must be filed annually between January 1 and April 1 of the applicable tax year. If statutory application deadlines are missed, relief cannot be granted, even if the county adopts a retroactive ordinance. As a result, it appears that no homeowner will benefit from a retroactive ordinance.

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 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 number of homeowners who may still qualify and benefit from the program remains uncertain.

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 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).

If the Board chooses to proceed with the special assessment, staff will return with further details on homeowner notification plans and the application process.

RECOMMENDATION: Provide direction to Counsel whether to collaborate with the Assessor to draft a resolution implementing the wildfire special assessment for tax year 2026 and return at a future Business Meeting for approval.

Respectfully Submitted,



Sarah Foreman

Assistant Legal Counsel, Senior