

Form OR-C-RHSA-2

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(Rev. 07-26-24)

Oregon Department of Revenue

Attestation for Continued Qualification of Rebuilt Homestead Special Assessment

As provided by Chapter 94, Oregon Laws 2024 (SB 1545)

FOR ASSESSOR'S USE ONLY		
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	Date Received
Date: _____		By: _____
Currently Specially Assessed?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Comments		

Instructions:

- Attestation forms **must be filed with the county assessor.**
- **Contact your county assessor with questions on how or when to file the attestation.**
- Additional information about this special assessment program can be found on *Form OR-C-RHSA Instructions*, 150-303-007-1.

Filed with the _____ County Assessor for the tax year beginning July 1, 20____.

Part A – Description of homestead *(please print or type)*

Fill in the boxes below to show the property you want to have specially assessed under the rebuilt homestead program.

Property tax account number	Map, tax lot, or parcel number	Homestead situs (physical address)

Part B – Written attestation

SB 1545 Section 1 (9) states “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:

- 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;
- The date on which the rebuilt homestead is rented to another person for any duration; or
- The date on which the rebuilt homestead is transferred to new ownership.”

SB 1545 Section 1 (7)(b) states “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 for false swearing, that the owner will continue to occupy the rebuilt homestead as the owner’s principal dwelling for the entirety of the property tax year.”

I (owner) _____ (please print) indicate by my signature I will continue to occupy the rebuilt homestead as my principal dwelling for the entirety of the property tax year. As owner of the above-described property, I acknowledge I understand the circumstances that may disqualify the property from special assessment and that I must file an attestation annually to continue the special assessment in the future. I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document, and to the best of my knowledge, it is true, correct, and complete.

Sign here 	Applicant signature	Date
	X	/ /