

Form OR-C-RHSA Instructions

Claim for Rebuilt Homestead Special Assessment

General information

Oregon Senate Bill 1545 (2024) was enacted to provide relief for homeowners who rebuilt their homes destroyed by the September 2020 wildfires. If determined eligible, the homeowner will receive a specially assessed value to equal 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.

Eligibility

An eligible rebuilt homestead means:

- Homestead being replaced was destroyed by wildfire between September 1, 2020 and September 30, 2020;
- Homestead is in a county that has formally allowed this special assessment program and the county was included in the geographical area covered by a state of emergency declared in response to the wildfire;
- The rebuilt homestead replaces the destroyed homestead on the same lot; and
- The eligible owner is the same owner of record for both the destroyed and rebuilt property. Eligible rebuilt homestead 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.

Eligible property is limited to the square footage of the destroyed homestead. 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.

Property other than eligible property that is added to the property tax account of the rebuilt homestead during the period of special assessment 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 taken into account.

How do I apply?

Complete and file a claim form with your participating county's assessor's office by the filing deadline noted at the top of the claim form.

For each subsequent property tax year, to continue the special assessment of the homestead, the owner of the rebuilt homestead must file an attestation with the county assessor 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.

Disqualification circumstances

If any of the following situations occur, the homestead may be disqualified from this special assessment and be taxed as like property not subject to special assessment starting the tax year beginning after:

- 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.

Appeal rights

A taxpayer whose claim has been denied, in part or in whole, may appeal to the Oregon Tax Court in the manner provided under ORS 305.404 to 305.560.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.propertytaxation@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.