

# Form OR-C-RHSA

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(Rev. 06-13-24)

Oregon Department of Revenue

## Claim for Rebuilt Homestead Special Assessment

As provided by Chapter 94, Oregon Laws 2024

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:

- Claims for special assessment to begin in 2025 or later years **must be filed with the county assessor after January 1 and on or before April 1 preceding the tax year** (for example, to start in 2025, file claim between January 2 and April 1, 2025).
- Claims for special assessment to begin in 2021, 2022, 2023, or 2024 must be filed **on or before Dec. 31, 2025**.
- 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 – Owner contact information (please print or type)

Owner name(s)	Phone (daytime)	Phone (evening)	
Mailing address	City	State	ZIP code
Email			

### Part B – Description of homestead

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)

1. Is the homestead within a multi-unit building?  Yes  No
2. Is this property your principal residence?  Yes  No

### Part C – Description of special assessment qualification


#### Qualification criteria:

- 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 rebuilt and destroyed homestead must have the same owner(s).

**Describe both the destroyed and the rebuilt home below, and describe how the homestead meets all the criteria above:**  
(Attach additional page or documentation if needed.)

### Part D – Declaration

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	/ /