

Draft language for RTC 287:

Sect 2

RTC 287

(a) For property impacted by the 2025 Palisades Fire, Eaton Fire, Hurst Fire, Lidia Fire, Sunset Fire, or Woodley Fire, or the 2024 Mountain Fire or Franklin Fire, for which the Governor proclaimed a state of emergency, if the property received an exemption under this chapter for the 2025 calendar year and is no longer being utilized exclusively for the exempt purposes due to damage from the fires, the property shall be deemed to be used exclusively for the exempt purposes in compliance with this chapter, provided all of the following conditions are met:

1. The property has not changed ownership since the commencement date of the disaster.
2. The exemption holder demonstrates intent to reconstruct the improvement and resume the preexisting exempt purpose, as reflected in documented plans, permit submissions, financial commitments, or other documentation that can be reviewed by assessors to confirm project viability.
3. New construction has been commenced on the property.
4. The exemption holder continues to comply with any applicable annual filing requirements under this chapter.

5. The assessor may deny the exemption if it is determined that the property is no longer being used in a manner consistent with the qualified exemption.

(b)

1. This subdivision shall remain operative only for lien dates on or before January 1, 2033.
2. This section shall be repealed as of December 31, 2033.

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