

**Enrolled**  
**House Bill 2023**

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Task Force on Veterans Affairs and Head Start)

CHAPTER .....

AN ACT

Relating to property tax benefits for military personnel; creating new provisions; amending ORS 307.286 and 307.289 and sections 5 and 6, chapter 520, Oregon Laws 2005; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 307.286 is amended to read:

307.286. (1) Upon compliance with ORS 307.289, there shall be exempt from taxation up to \$60,000 of the assessed value of the homestead of any resident of this state who is:

(a) Serving in the Oregon National Guard, military reserve forces or organized militia of any other state or territory of the United States; and

(b) Performing service[, *after a change in status from serving under Title 32 to serving*]:

(A) Under Title 10 of the United States Code[,] **or pursuant to a deployment made under the authority of the Emergency Management Assistance Compact; and**

(B) For more than 178 consecutive days, **if at least one of the days falls within** [*during*] the tax year for which the exemption is claimed.

(2) For each tax year beginning on or after July 1, 2006, the amount of the exemption allowed under subsection (1) of this section shall equal 103 percent of the amount of the exemption for the prior tax year.

**(3) As used in this section, "homestead" means residential property that is owned by a person described in subsection (1) of this section and that, but for military service, would be occupied as a residence by the person.**

**SECTION 2.** ORS 307.289 is amended to read:

307.289. (1)[*(a)*] Each person qualifying for the exemption under ORS 307.286 shall file with the county assessor, on forms supplied by the assessor, a claim in writing on or before [*April 1 of the assessment year for which the exemption is claimed, except that when the property designated is acquired after March 1 but prior to July 1, the claim for that year shall be filed within 30 days after the date of acquisition*] **August 1 following the end of the tax year for which the exemption is claimed.**

*[(b) Not later than April 10 of each year, the county assessor shall notify each qualifying person in the county who secured an exemption under ORS 307.286 in the preceding year but who did not file a claim for exemption on or before April 1 of the current year. The notice may be given on an unsealed postal card. Any person notified under this subsection may secure the exemption, if the person is still qualified, by filing a claim for exemption with the county assessor not later than May 1 of the current year. The person must include a late-filing fee of \$10, which shall be deposited in the general fund of*

*the county for general governmental expenses. If the claim for any year is not filed within the time specified, the exemption may not be allowed on the assessment roll of that year.]*

(2) The claim shall set out the basis of the claim and designate the property to which the exemption may apply. Claims for exemptions under ORS 307.286 shall include a statement by the claimant under oath or affirmation setting forth the basis for eligibility for the exemption. The claim shall also include an affidavit or affirmation of the claimant that the statements contained therein are true.

**(3) Notwithstanding subsection (1) of this section and ORS 307.286 (1), an individual described in ORS 307.286 (1) who applies prior to the date on which service begins shall be allowed the exemption if the claimant has written orders that require the performance of service for at least one day during the tax year for which the exemption is being claimed and the claimant is otherwise eligible for the exemption.**

*[(3)(a)]* **(4)(a)** Notwithstanding subsection (1) of this section **and ORS 307.286 (1)**, an individual who is lawfully occupying the homestead of the qualifying person may file a claim for the exemption under ORS 307.286 *[at any time during the tax year]* **by the time prescribed in subsection (1) of this section if:]**

*[(A)]* the qualifying person died **while performing the service described in ORS 307.286 (1)(b)(A)** during the **current or** prior tax year[; or]

*[(B) The property was acquired after March 1 but prior to July 1 of the assessment year and the qualifying person died within 30 days of the date the property was acquired].*

(b) The claim shall be allowed by the county assessor if the qualifying person met all of the qualifications for an exemption under ORS 307.286 prior to *[being killed in action]* **death**, other than the number of consecutive days of service *[and the timely filing of a claim under subsection (1) of this section]*.

*[(c)]* **(5)** If taxes on the exempt value have been paid, the taxes shall be refunded in the manner prescribed in *[paragraph (d) of this subsection]* **subsection (6) of this section**. If taxes on the exempt value have not been paid, the taxes and any interest thereon shall be abated.

*[(d)]* **(6)** The tax collector shall notify the governing body of the county of any refund required under this section and the governing body shall cause a refund of the taxes and any interest paid to be made from the unsegregated tax collections account described in ORS 311.385. The refund under this subsection shall be made without interest. The county assessor and tax collector shall make the necessary corrections in the records of their offices.

**SECTION 3.** Section 5, chapter 520, Oregon Laws 2005, is amended to read:

**Sec. 5.** *[Section 3 of this 2005 Act]* **ORS 307.286** applies to qualifying persons *[initially]* ordered to federal active duty **or deployed under the authority of the Emergency Management Assistance Compact** on or after January 1, 2005, and property for which an exemption is claimed for tax years beginning on or after July 1, 2005.

**SECTION 4.** Section 6, chapter 520, Oregon Laws 2005, is amended to read:

**Sec. 6.** (1) Notwithstanding the *[time periods]* **deadline** set forth in *[section 4 (1) of this 2005 Act]* **ORS 307.289 (1)**, for *[the tax year beginning on July 1, 2005]* **tax years beginning on or after July 1, 2005, and before July 1, 2007**, a qualifying person or lawful occupant of the homestead of a deceased qualifying person may file with the county assessor, on forms supplied by the assessor, a claim in writing within *[60 days after the effective date of this 2005 Act]* **180 days after the effective date of this 2007 Act**.

(2) If taxes on the exempt value have been paid, the taxes shall be refunded in the manner prescribed in subsection (3) of this section. If taxes on the exempt value have not been paid, the taxes and any interest thereon shall be abated.

(3) The tax collector shall notify the governing body of the county of any refund required under this section and the governing body shall cause a refund of the taxes and any interest paid to be made from the unsegregated tax collections account described in ORS 311.385. The refund under this subsection shall be made without interest. The county assessor and tax collector shall make the necessary corrections in the records of their offices.

**SECTION 5.** ORS 307.286 and 307.289 are added to and made a part of ORS chapter 307.  
**SECTION 6.** This 2007 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fourth Legislative Assembly adjourns sine die.

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**Passed by House March 29, 2007**

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Chief Clerk of House

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Speaker of House

**Passed by Senate June 11, 2007**

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President of Senate

**Received by Governor:**

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**Approved:**

.....M,....., 2007

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Governor

**Filed in Office of Secretary of State:**

.....M,....., 2007

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Secretary of State