

Enrolled
House Bill 2237

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Department of Revenue and Office of Regulatory Streamlining of Department of Consumer and Business Services)

CHAPTER

AN ACT

Relating to filing requirements for war veteran property tax exemptions; creating new provisions; and amending ORS 307.260 and 307.270.

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

SECTION 1. ORS 307.260 is amended to read:

307.260. (1)(a) Each **war** veteran or surviving spouse qualifying for the exemption under ORS 307.250 shall file with the county assessor, on forms supplied by the assessor, a claim therefor 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.

[(b) Not later than April 10 in each year, the county assessor shall notify each veteran or surviving spouse of a veteran in the county who secured an exemption under ORS 307.250 in the preceding year but who did not make application therefor on or before April 1 of the current year. Such notice may be given on an unsealed postal card. Any veteran or surviving spouse so notified may secure such exemption, if still qualified, by making application therefor to the county assessor not later than May 1 of the current year, accompanied by 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 shall not be allowed on the assessment roll of that year.]

(b) A claim need not be filed under this section in order to be allowed the exemption described in ORS 307.250 if:

(A) The homestead or personal property of the war veteran or surviving spouse was allowed the exemption under ORS 307.250 for the preceding tax year;

(B) The individual claiming the exemption is a war veteran described in ORS 307.250 (1)(a) or (2)(a) or a surviving spouse who meets the requirements of ORS 307.250 (1)(c) or (2)(b); and

(C) As of the filing date for the current tax year, the ownership and use of the homestead or personal property and all other qualifying conditions for the homestead or personal property to be allowed the exemption remain unchanged.

(c)(A) If the individual claiming the exemption is a war veteran described in ORS 307.250 (1)(b), the claimant shall file a claim annually that satisfies the requirements of subsection (2) of this section on or before the date required in paragraph (a) of this subsection.

(B) If the county assessor has not received a claim filed under this paragraph on or before April 1 of the current year, not later than April 10 of each year, the county assessor

shall notify the war veteran in the county who secured an exemption under ORS 307.250 (1)(b) in the preceding year but who did not make application therefor on or before April 1 of the current year. The county assessor may provide the notification on an unsealed postal card. A war veteran so notified may secure the exemption, if still qualified, by making application therefor to the county assessor not later than May 1 of the current year, accompanied by 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 tax year is not filed within the time specified, the exemption may not be allowed on the assessment roll for that year.

(2)(a) The claim shall set out the basis of the claim and designate the property to which the exemption may apply. Except as provided in subsection (3) of this section, claims for exemptions under ORS 307.250 (1)(a) and (2)(a) shall have *[annexed]* **affixed** thereto the certificate last issued by United States Department of Veterans Affairs or the branch of the Armed Forces of the United States, as the case may be, but dated within three years prior to the date of the claim for exemption, certifying the rate of disability of the claimant.

(b) Claims for exemption under ORS 307.250 (1)(b) shall, except as provided in subsection (3) of this section, have *[annexed]* **affixed** thereto, in addition to *[any]* **the** certificate *[prescribed]* **last issued by a licensed physician and dated within one year prior to the date of the claim for exemption, certifying the rate of disability of the claimant**, a statement by the claimant under oath or affirmation setting forth the total gross income received by the claimant from all sources during the last calendar year.

(c) There **also** shall be *[annexed]* **affixed** to each claim the affidavit or affirmation of the claimant that the statements contained therein are true.

(3) The provisions of subsection (2) of this section *[which]* **that** require a **war** veteran to *[annex]* **affix** to the claim certificates of *[either]* the United States Department of Veterans Affairs, *[any]* **a** branch of the Armed Forces of the United States or a *[duly]* licensed physician, *[shall]* **do** not apply to a **war** veteran who has filed the required certificate after attaining the age of 65 years or to a **war** veteran who has filed, on or after September 27, 1987, a certificate certifying a disability rating that, under federal law, is permanent and cannot be changed.

(4)(a) Notwithstanding subsection (1) of this section, a surviving spouse may file a claim for the exemption under ORS 307.250 at any time during the tax year if:

(A) The **war** veteran died during the previous tax year; or

(B) The property designated as the homestead was acquired after March 1 but prior to July 1 of the assessment year and the **war** veteran died within 30 days of the date the property was acquired.

(b) The claim shall be allowed by the county assessor if the surviving spouse meets all of the qualifications for an exemption under ORS 307.250 other than the timely filing of a claim under subsection (1) of this section.

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

(d) 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 2. The amendments to ORS 307.260 by section 1 of this 2007 Act apply to tax years beginning on or after July 1, 2008.

SECTION 3. ORS 307.270 is amended to read:

307.270. (1) The exemption under ORS 307.250 shall apply to property any such **war** veteran or surviving spouse may own, or have in possession under a recorded contract of purchase, on January 1 of the year in which the exemption is claimed. The exemption shall first apply to the homestead of the **war** veteran or surviving spouse and then to the personal property of the **war** veteran or

surviving spouse. Property of the spouse of any such **war** veteran where they are living together and occupying the same as their homestead shall be deemed the homestead of the **war** veteran. When any such **war** veteran or surviving spouse applies for exemption on properties in two or more counties, the total amount of the exemption allowed in all such counties shall not exceed [*\$8,750 or \$11,670, whichever is applicable*] **the maximum amount of exemption under ORS 307.250.**

(2) For each qualified **war** veteran or surviving spouse only one valid and allowable claim for an exemption on a homestead shall be permitted in any one assessment year.

Passed by House March 19, 2007

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Chief Clerk of House

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Speaker of House

Passed by Senate May 25, 2007

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President of Senate

Received by Governor:

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

Approved:

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

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Governor

Filed in Office of Secretary of State:

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

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Secretary of State