

# House Bill 2938

Sponsored by Representative BOQUIST

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Increases amount of property tax exemption for disabled veterans and surviving spouses of war veterans to \$25,000 of value of homestead or personal property.

## A BILL FOR AN ACT

1  
2 Relating to property tax exemptions for veterans; amending ORS 307.250 and 307.270.

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

4 **SECTION 1.** ORS 307.250 is amended to read:

5 307.250. (1) Upon compliance with ORS 307.260, there shall be exempt from taxation not to ex-  
6 ceed \$15,000 of the assessed value of the homestead or personal property of any of the following  
7 residents of this state other than those described in subsection (2) of this section:

8 (a) Any war veteran who is officially certified by the United States Department of Veterans  
9 Affairs or any branch of the Armed Forces of the United States as having disabilities of 40 percent  
10 or more.

11 (b) Any war veteran having served with the United States Armed Forces who, as certified by  
12 one duly licensed physician, is rated as having disabilities of 40 percent or more. However, a veteran  
13 shall be entitled to the exemption granted under this paragraph only if the veteran during the cal-  
14 endar year immediately preceding the assessment year for which the exemption is claimed had total  
15 gross income, including pensions, disability compensation or retirement pay, or any combination of  
16 such payments from the United States Government on account of such service, of not more than 185  
17 percent of federal poverty guidelines.

18 (c) The surviving spouse remaining unmarried of a war veteran, but the exemption shall apply  
19 only to the period preceding the date of the first remarriage of the surviving spouse.

20 (2) Upon compliance with ORS 307.260, there shall be exempt from taxation not to exceed  
21 [*\$18,000*] **\$25,000** of the assessed value of the homestead or personal property of any of the following  
22 residents of this state:

23 (a) Any war veteran who is officially certified by the United States Department of Veterans  
24 Affairs or any branch of the Armed Forces of the United States as having service-connected disa-  
25 bilities of 40 percent or more.

26 (b) The surviving spouse remaining unmarried of a war veteran, if the war veteran died as a  
27 result of service-connected injury or illness or if the war veteran received at least one year of the  
28 maximum exemption from taxation allowed under paragraph (a) of this subsection after 1981 for a  
29 veteran certified as having service-connected disabilities of 40 percent or more.

30 (3) The amount of the exemption allowed under subsection (1) or (2) of this section shall equal  
31 103 percent of the amount of the exemption for the prior tax year.

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1        **SECTION 2.** ORS 307.270 is amended to read:

2        307.270. (1) The exemption under ORS 307.250 shall apply to property any such veteran or sur-  
3        viving spouse may own, or have in possession under a recorded contract of purchase, on January 1  
4        of the year in which the exemption is claimed. The exemption shall first apply to the homestead of  
5        the veteran or surviving spouse and then to the personal property of the veteran or surviving  
6        spouse. Property of the spouse of any such veteran where they are living together and occupying  
7        the same as their homestead shall be deemed the homestead of the veteran. When any such veteran  
8        or surviving spouse applies for exemption on properties in two or more counties, the total amount  
9        of the exemption allowed in all such counties shall not exceed [~~\$8,750~~] **\$15,000** or [~~\$11,670~~] **\$25,000**,  
10       whichever is applicable.

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

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