

# House Bill 2026

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Veterans' Affairs for Mac MacDonald, United Veterans' Group of Oregon)

## 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 war veterans with certified disabilities and surviving spouses to \$20,000 of value of homestead or personal property. Increases amount of property tax exemption for war veterans with service-connected disabilities and surviving spouses to \$30,000 of value of homestead or personal property.

Applies to property tax years beginning on or after July 1, 2010.

## A BILL FOR AN ACT

1  
2 Relating to property tax exemption for veterans; creating new provisions; and amending ORS  
3 307.250.

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

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

6 307.250. (1) Upon compliance with ORS 307.260, there shall be exempt from taxation not to ex-  
7 ceed [*\$15,000*] **\$20,000** of the assessed value of the homestead or personal property of any of the  
8 following residents of this state other than those described in subsection (2) of this section:

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

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

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

21 (2) Upon compliance with ORS 307.260, there shall be exempt from taxation not to exceed  
22 [*\$18,000*] **\$30,000** of the assessed value of the homestead or personal property of any of the following  
23 residents of this state:

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

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

**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 veteran certified as having service-connected disabilities of 40 percent or more.

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

4 **SECTION 2. The amendments to ORS 307.250 by section 1 of this 2009 Act apply to**  
5 **property tax years beginning on or after July 1, 2010.**

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