

House Bill 2027

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 Groups 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**.

Modifies definition of "person with a disability" for purposes of homestead property tax deferral to include disabled veterans.

Applies to assessment years beginning on or after January 1, 2010.

A BILL FOR AN ACT

1
2 Relating to property tax deferrals for disabled veterans; creating new provisions; and amending ORS
3 311.666.

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

5 **SECTION 1.** ORS 311.666 is amended to read:

6 311.666. As used in ORS 311.666 to 311.701:

7 (1) "Department" means the Department of Revenue.

8 (2) "Homestead" means the owner occupied principal dwelling, either real or personal property,
9 owned by the taxpayer and the tax lot upon which it is located. If the homestead is located in a
10 multiunit building, the homestead is the portion of the building actually used as the principal
11 dwelling and its percentage of the value of the common elements and of the value of the tax lot upon
12 which it is built. The percentage is the value of the unit consisting of the homestead compared to
13 the total value of the building exclusive of the common elements, if any.

14 (3) "Person with a disability" means:

15 (a) A person who has been determined to be eligible to receive or who is receiving federal So-
16 cial Security benefits due to disability or blindness, including a person who is receiving Social Se-
17 curity survivor benefits in lieu of Social Security benefits due to disability or blindness[.]; **or**

18 (b) **A disabled veteran, as defined in ORS 408.225.**

19 (4) "Taxpayer" means an individual who has filed a claim for deferral under ORS 311.668 or in-
20 dividuals who have jointly filed a claim for deferral under ORS 311.668.

21 (5) "Tax-deferred property" means the property upon which taxes are deferred under ORS
22 311.666 to 311.701.

23 (6) "Taxes" or "property taxes" means ad valorem taxes, assessments, fees and charges entered
24 on the assessment and tax roll.

25 **SECTION 2.** **The amendments to ORS 311.666 by section 1 of this 2009 Act apply to as-**
26 **essment years beginning on or after January 1, 2010.**

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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.