

House Bill 2028

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**.

Permits retroactive claim for military homestead property tax exemption for qualifying persons for tax years beginning on July 1, 2005, and July 1, 2006, to be filed within 180 days after effective date of Act or within 30 days of person's return from service.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to military homestead property tax exemptions; amending section 6, chapter 520, Oregon
3 Laws 2005; and prescribing an effective date.

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

5 **SECTION 1.** Section 6, chapter 520, Oregon Laws 2005, as amended by section 4, chapter 604,
6 Oregon Laws 2007, is amended to read:

7 **Sec. 6.** (1) Notwithstanding the deadline set forth in ORS 307.289 (1), for tax years beginning
8 on or after July 1, 2005, and before July 1, 2007, a qualifying person or lawful occupant of the
9 homestead of a deceased qualifying person may file with the county assessor, on forms supplied by
10 the assessor, a claim in writing:

11 (a) Within 180 days after [*the effective date of this 2007 Act.*] **the effective date of this 2009**
12 **Act; or**

13 (b) **If the qualifying person has written orders that require the performance of service**
14 **described in ORS 307.286 (1)(b) for 150 days or more between the effective date of this 2009**
15 **Act and the deadline specified in paragraph (a) of this subsection, within 30 days of the**
16 **qualifying person's return from the performance of service.**

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

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

25 **SECTION 2.** **This 2009 Act takes effect on the 91st day after the date on which the reg-**
26 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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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.