

# D R A F T

## SUMMARY

Excludes from property tax rate applicable to homestead of certain low income senior citizens and persons with disability local option tax not subject to compression and any increase in rate due to application of changed property ratio to homestead. Requires taxpayer to file claim annually.

Applies to tax years beginning on or after July 1, 2015.

Takes effect only if \_\_\_\_\_ Joint Resolution \_\_\_\_\_ (2013) (LC 3426) is approved by people at next regular general election. Takes effect on effective date of constitutional amendment proposed in \_\_\_\_\_ Joint Resolution \_\_\_\_\_ (2013) (LC 3426).

## A BILL FOR AN ACT

1  
2 Relating to alternate rules of assessing the property of certain low income  
3 individuals for taxation; and prescribing an effective date.

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

5 **SECTION 1. (1) Notwithstanding ORS 310.100, the rate of property**  
6 **taxes imposed on property described in subsection (2) of this section**  
7 **may not include the rate of a local option ad valorem property tax that**  
8 **is not subject to the limitations of Article XI, sections 11 and 11b, of**  
9 **the Oregon Constitution, or any increase in rate due to the application**  
10 **of a changed property ratio to the assessed value of the property on**  
11 **or after January 1, 2017.**

12 **(2) Property is eligible for the exclusions provided in subsection (1)**  
13 **of this section if the property is the homestead, as defined in ORS**  
14 **311.666, of a person who meets the eligibility requirements of ORS**  
15 **311.668 and who has filed a valid claim as required under subsection**  
16 **(3) of this section.**

1       **(3)(a) A claim for the exclusions under subsection (1) of this section**  
2 **must:**

3       **(A) Be in writing on a form supplied by the Department of Revenue;**

4       **(B) Describe the homestead;**

5       **(C) Recite all facts establishing the eligibility of the homestead for,**  
6 **and of the taxpayers to claim, the deferral; and**

7       **(D) Have attached:**

8       **(i) Any documentary proof required by the department; and**

9       **(ii) A statement verified by a written declaration of taxpayers**  
10 **claiming the exclusions to the effect that the statements contained in**  
11 **the claim are true.**

12       **(b) The claim for the exclusions must be filed with the assessor of**  
13 **the county in which the homestead is located after January 1 and on**  
14 **or before April 15 of the year for which the exclusions are claimed.**

15       **(4) The county assessor shall forward each claim filed under sub-**  
16 **section (3) of this section to the department, and the department shall**  
17 **determine whether the property is eligible for the exclusions.**

18       **(5) If the taxpayers and the homestead are determined to be eligible,**  
19 **a timely claim under this section shall require the county assessor to**  
20 **apply any applicable exclusion provided under subsection (1) of this**  
21 **section to the rate of property taxes on the homestead.**

22       **(6) Any taxpayer aggrieved by the denial of a claim under this sec-**  
23 **tion may appeal in the manner provided by ORS 305.404 to 305.560.**

24       **SECTION 2.** **Section 1 of this 2013 Act applies to tax years beginning**  
25 **on or after July 1, 2015.**

26       **SECTION 3.** **This 2013 Act does not become effective unless the**  
27 **amendment the Oregon Constitution proposed by \_\_\_\_\_ Joint Resol-**  
28 **ution \_\_\_\_\_ (2013) is approved by the people at the regular general**  
29 **election held in November 2014. This 2013 Act becomes effective on the**  
30 **effective date of that Amendment.**

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