

# Senate Bill 679

Sponsored by Senator KNOPP; Senator STARR

## 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**.

Limits amount by which property tax rate applicable to homestead of certain persons 67 years of age or older may increase over prior year's rate.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to property tax rates; and prescribing an effective date.

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

**SECTION 1. (1) Notwithstanding ORS 310.100, the property tax rate applicable to the homestead, as defined in ORS 311.666, of a person who is at least 67 years of age and who has filed a valid claim under subsection (3) of this section shall be determined under subsection (2) of this section.**

**(2)(a) The property tax rate shall be the property tax rate that applied to the homestead for the immediately preceding property tax year, plus the percentage of any increase in the tax rate applicable in the current property tax year over the tax rate applicable to the homestead for the immediately preceding property tax year as determined according to the following table:**

---

<b>THE PERSON'S HOUSEHOLD INCOME, AS DEFINED IN ORS 310.630, FOR THE PRIOR CALENDAR YEAR</b>	<b>PERCENTAGE OF INCREASE IN TAX RATE APPLICABLE TO HOMESTEAD</b>
<b>\$0 - 50,000</b>	<b>0 percent</b>
<b>\$50,001 - 55,000</b>	<b>10 percent</b>
<b>\$55,001 - 60,000</b>	<b>20 percent</b>
<b>\$60,001 - 65,000</b>	<b>30 percent</b>
<b>\$65,001 - 70,000</b>	<b>40 percent</b>
<b>\$70,001 and greater</b>	<b>100 percent</b>

---

**(b) The amounts of household income in the table shall be increased or decreased annually in proportion to the change in the average Portland-Salem, OR-WA Consumer Price Index for All Urban Consumers for All Items as published by the Bureau of Labor Statistics of the United States Department of Labor for the 12 consecutive months ending December**

**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 **31 of the current calendar year from the same statistic for the 12 consecutive months ending**  
2 **December 31 of the immediately preceding calendar year.**

3 **(3)(a) A taxpayer's claim for relief under subsection (2) of this section must:**

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

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

6 **(C) Recite all facts establishing the eligibility of the homestead for, and of the taxpayer**  
7 **to claim, the relief; and**

8 **(D) Have attached:**

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

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

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

15 **(4) The county assessor shall forward each claim filed under this section to the depart-**  
16 **ment, and the department shall determine whether the property is eligible for the deferral.**

17 **(5) If the taxpayer and the homestead are determined to be eligible, a timely claim for**  
18 **deferral has the effect of requiring the county assessor to determine the property tax rate**  
19 **applicable to the taxpayer's homestead under subsection (2) of this section.**

20 **(6) Any taxpayer aggrieved by the denial of a claim for relief under this section may ap-**  
21 **peal in the manner provided by ORS 305.404 to 305.560.**

22 **SECTION 2. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
23 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

24