

# House Bill 2943

Sponsored by Representative PARRISH

## 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**.

Sets limit on taxes due on homesteads of seniors with federal adjusted gross income not exceeding 150 percent of federal poverty level equal to total amount of taxes due for property tax year preceding first property tax year for which relief allowed. Abates taxes in excess of limit.

Sets limit on taxes that may be collected on homesteads of seniors with federal adjusted gross income greater than 150 percent, but less than 301 percent, of federal poverty level equal to total amount of taxes due for property tax year preceding first property tax year for which relief allowed. Allows deferral, without accrual of interest, of taxes in excess of limit.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property taxes due on the homestead of certain seniors; and prescribing an effective  
3 date.

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

5 **SECTION 1. Sections 2 and 3 of this 2015 Act are added to and made a part of ORS 311.666**  
6 **to 311.701.**

7 **SECTION 2. (1) Notwithstanding any other provision of law, the total amount of property**  
8 **taxes due with respect to a homestead owned by individuals described in subsection (3) of this**  
9 **section who have filed a valid claim under subsection (4) of this section may not exceed the**  
10 **limit described in subsection (2) of this section.**

11 **(2)(a) The limit referred to in subsection (1) of this section equals the total amount of**  
12 **property taxes due as shown on the tax statement delivered pursuant to ORS 311.250 with**  
13 **respect to the homestead for the property tax year immediately preceding the first property**  
14 **tax year to which a valid claim filed under subsection (4) of this section relates.**

15 **(b) Amounts in excess of the limit for any property tax year shall be abated.**

16 **(3)(a) A claim for the relief allowable under this section may be filed if all individuals**  
17 **listed on the title documents of the homestead:**

18 **(A) Are 70 years of age or older at the time the claim is filed; and**

19 **(B) Had federal adjusted gross income for the preceding year that in the aggregate did**  
20 **not exceed 150 percent of the federal poverty level.**

21 **(b) Notwithstanding subsection (1) of this section, a claim may be filed by a family**  
22 **member on behalf of individuals described in paragraph (a) of this subsection if, for reasons**  
23 **of health, the dwelling has been transferred to the control of a legal guardian or conservator,**  
24 **provided the individuals reside in the dwelling.**

25 **(4)(a) A claim for the relief allowable under this section must:**

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

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

28 **(C) Recite all facts establishing the eligibility of the homestead for, and of the individual**

**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 to claim, the relief; and

2 (D) Have attached:

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

4 (ii) A written declaration by the individuals that the statements contained in the claim  
5 are true.

6 (b) The claim must be filed with the assessor of the county in which the homestead is  
7 located after January 1 and on or before April 15 immediately preceding the property tax  
8 year for which the relief is claimed.

9 (5) The county assessor shall forward each claim filed under this section to the depart-  
10 ment, and the department shall determine whether the property is eligible for, and the indi-  
11 viduals are eligible to claim, the relief.

12 (6) If the individuals and the homestead are determined to be eligible, a timely claim for  
13 the relief has the effect of requiring the county assessor to determine the total amount of  
14 taxes due on the homestead within the limit described in subsection (2) of this section.

15 (7) Any individuals aggrieved by the denial of a claim for the relief allowable under this  
16 section may appeal in the manner provided by ORS 305.404 to 305.560.

17 (8) The relief allowable under this section is in addition to and not in lieu of any other  
18 property tax limit, partial exemption, special assessment or deferral.

19 **SECTION 3.** (1) Notwithstanding any other provision of law, the total amount of property  
20 taxes that may be collected with respect to a homestead owned by individuals described in  
21 subsection (3) of this section who have filed a valid claim under ORS 311.672 may not exceed  
22 the limit described in subsection (2) of this section.

23 (2)(a) The limit referred to in subsection (1) of this section equals the total amount of  
24 property taxes due as shown on the tax statement delivered pursuant to ORS 311.250 with  
25 respect to a homestead for the property tax year immediately preceding the first property  
26 tax year to which a valid claim filed under subsection (4) of this section relates.

27 (b) The amount by which the property taxes assessed in any property tax year exceed the  
28 limit described in this subsection shall be deferred in the manner described in ORS 311.666  
29 to 311.701.

30 (c) Notwithstanding paragraph (b) of this subsection, interest shall not accrue under ORS  
31 311.674 (3) on amounts deferred under this section.

32 (3)(a) Notwithstanding ORS 311.668 and 311.670, a claim for deferral under this section  
33 may be filed if all individuals listed on the title documents of the homestead:

34 (A) Are 70 years of age or older at the time the claim is filed; and

35 (B) Had federal adjusted gross income for the preceding year that in the aggregate was  
36 greater than 150 percent, but less than 301 percent, of the federal poverty level.

37 (b) Notwithstanding subsection (1) of this section, a claim may be filed by a family  
38 member on behalf of individuals described in paragraph (a) of this subsection if, for reasons  
39 of health, the dwelling has been transferred to the control of a legal guardian or conservator,  
40 provided the individuals reside in the dwelling.

41 (4) The provisions of ORS 311.666 to 311.701 apply to deferral granted under this section  
42 to the extent that they do not conflict with the provisions of this section.

43 **SECTION 4.** Sections 2 and 3 of this 2015 Act apply to property tax years beginning on  
44 or after July 1, 2016.

45 **SECTION 5.** This 2015 Act takes effect on the 91st day after the date on which the 2015

1 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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