

House Bill 3454

Sponsored by Representative WEIDNER; Representatives GALLEGOS, GOMBERG, HEARD, POST

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 300 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.

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. (1) Notwithstanding any other provision of law, the total amount of property**
6 **taxes due with respect to a homestead, as defined in ORS 311.666, owned by an individual**
7 **described in subsection (3) of this section who has filed a valid claim under subsection (4)**
8 **of this section may not exceed the limit described in subsection (2) of this section.**

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

13 **(3) An individual is eligible to file a claim for the relief allowable under this section if the**
14 **individual:**

15 **(a) Is 62 years of age or older at the time the claim is filed; and**

16 **(b) Had federal adjusted gross income for the preceding year that did not exceed 300**
17 **percent of the federal poverty level.**

18 **(4)(a) An individual's claim for the relief allowable under this section must:**

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

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

21 **(C) Recite all facts establishing the eligibility of the homestead for, and of the individual**
22 **to claim, the relief; and**

23 **(D) Have attached:**

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

25 **(ii) A written declaration by the individual that the statements contained in the claim**
26 **are true.**

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

30 **(5) The county assessor shall forward each claim filed under this section to the depart-**

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 ment, and the department shall determine whether the property is eligible for, and the indi-
2 vidual is eligible to claim, the relief.

3 (6) If the individual and the homestead are determined to be eligible, a timely claim for
4 the relief has the effect of requiring the county assessor to determine the total amount of
5 taxes due on the individual's homestead within the limit described in subsection (2) of this
6 section.

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

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

11 **SECTION 2.** (1) Section 1 of this 2015 Act applies to property tax years beginning on or
12 after July 1, 2016, and before July 1, 2022.

13 (2) A claim for the relief allowable under section 1 of this 2015 Act may not be filed on
14 or after April 15, 2022.

15 **SECTION 3.** This 2015 Act takes effect on the 91st day after the date on which the 2015
16 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

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