

# House Bill 3550

Sponsored by Representatives HACK, BARRETO, BOONE; Representatives CLEM, ESQUIVEL, HAYDEN, HEARD, KRIEGER, MCKEOWN, OLSON, POST, WEIDNER

## 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**.

Authorizes county to grant exemption from property taxes imposed on homesteads of volunteer firefighters. Requires county to specify amount or percentage of assessed value of homesteads that may be exempted and minimum number of hours of volunteer service required before volunteer firefighters are eligible to claim exemption.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to volunteer firefighters; and prescribing an effective date.

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

4 **SECTION 1. (1) As used in this section, "homestead" has the meaning given that term**  
5 **in ORS 311.666.**

6 **(2)(a) The governing body of a county may adopt an ordinance or resolution granting a**  
7 **full or partial exemption from the property taxes imposed on the homesteads of volunteer**  
8 **firefighters located in the county.**

9 **(b) The ordinance or resolution must specify:**

10 **(A) The amount or percentage of assessed value that may be exempted.**

11 **(B) The minimum number of hours of volunteer service that a volunteer firefighter is**  
12 **required to perform before becoming eligible to claim the exemption.**

13 **(3) A claim for an exemption granted pursuant to this section must be filed, on forms**  
14 **prescribed by the Department of Revenue, with the county assessor on or before April 1**  
15 **preceding the property tax year for which the exemption is claimed.**

16 **SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015**  
17 **regular session of the Seventy-eighth 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.