

## SENATE AMENDMENTS TO SENATE BILL 197

By COMMITTEE ON FINANCE AND REVENUE

June 30

- 1 On page 1 of the printed bill, line 2, delete “amending ORS 316.043 and 316.044;”.
- 2 Delete lines 5 through 30 and delete pages 2 and 3 and insert:
- 3 **“SECTION 1. (1) As used in this section:**
- 4 **“(a) ‘Fire service professional’ and ‘police officer’ have the meanings given those terms**
- 5 **in ORS 181.610.**
- 6 **“(b) ‘Homestead’ means real or personal property that is an owner-occupied primary**
- 7 **residence.**
- 8 **“(c) ‘Surviving spouse’ means the spouse of a fire service professional or police officer**
- 9 **killed in the line of duty.**
- 10 **“(2) A county may provide, by ordinance or resolution, that the first \$250,000 of assessed**
- 11 **value of the homesteads of surviving spouses located in the county shall be exempt from all**
- 12 **taxes, fees, charges and assessments imposed by all taxing jurisdictions on the homesteads.**
- 13 **“(3)(a) A surviving spouse seeking the exemption granted under this section must file an**
- 14 **application with the county assessor on or before April 1 preceding the first property tax**
- 15 **year for which the exemption is sought.**
- 16 **“(b) The application must:**
- 17 **“(A) Be made on a form prescribed by the Department of Revenue;**
- 18 **“(B) Designate the property for which the exemption is claimed;**
- 19 **“(C) Include a statement setting forth the basis for eligibility for the exemption; and**
- 20 **“(D) Include a written statement signed by the surviving spouse affirming that all infor-**
- 21 **mation contained in the application is true.**
- 22 **“(c) A timely application shall be approved if all requirements for the exemption are met.**
- 23 **“SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015**
- 24 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.”.**
- 25
-