

**A-Engrossed**  
**Senate Bill 865**

Ordered by the Senate April 23  
Including Senate Amendments dated April 23

Sponsored by Senators GIROD, COURTNEY, KNOPP; Senator BOQUIST

**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.

Authorizes county to exempt **first \$250,000 of assessed value of homestead** of surviving spouse of fire service professional or police officer killed in line of duty from property taxes [*imposed by county*]. **Requires application to county assessor on form prescribed by Department of Revenue.**

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

Relating to county property taxes; and prescribing an effective date.

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

**SECTION 1. (1) As used in this section:**

(a) **"Fire service professional" and "police officer" have the meanings given those terms in ORS 181.610.**

(b) **"Homestead" means real or personal property that is an owner-occupied primary residence.**

(c) **"Surviving spouse" means the spouse of a fire service professional or police officer killed in the line of duty.**

(2) **A county may provide, by ordinance or resolution, that the first \$250,000 of assessed value of the homesteads of surviving spouses located in the county shall be exempt from all taxes, fees, charges and assessments imposed on the homesteads.**

(3)(a) **A surviving spouse seeking the exemption granted under this section must file an application with the county assessor on or before April 1 preceding the first property tax year for which the exemption is sought.**

(b) **The application must:**

(A) **Be made on a form prescribed by the Department of Revenue;**

(B) **Designate the property for which the exemption is claimed;**

(C) **Include a statement setting forth the basis for eligibility for the exemption; and**

(D) **Include a written statement signed by the surviving spouse affirming that all information contained in the application is true.**

(c) **A timely application shall be approved if all requirements for the exemption are met.**

**SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

**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.