

Senate Bill 865

Sponsored by Senators GIROD, COURTNEY; 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 **as introduced**.

Authorizes county to exempt homestead of surviving spouse of fire service professional or police officer killed in line of duty from property taxes imposed by county.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to county property taxes; 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:**

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

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

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

11 (2) **A county may provide, by ordinance or resolution, that the homestead of a surviving**
12 **spouse is exempt from property taxes imposed by the county.**

13 **SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015**
14 **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.