

## SENATE AMENDMENTS TO SENATE BILL 865

By COMMITTEE ON WORKFORCE

April 23

1 Delete lines 4 through 12 of the printed bill and insert:

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

3 **“(a) ‘Fire service professional’ and ‘police officer’ have the meanings given those terms**  
4 **in ORS 181.610.**

5 **“(b) ‘Homestead’ means real or personal property that is an owner-occupied primary**  
6 **residence.**

7 **“(c) ‘Surviving spouse’ means the spouse of a fire service professional or police officer**  
8 **killed in the line of duty.**

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

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

15 **“(b) The application must:**

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

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

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

19 **“(D) Include a written statement signed by the surviving spouse affirming that all infor-**  
20 **mation contained in the application is true.**

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

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