

**PROPOSED AMENDMENTS TO
SENATE BILL 865**

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**
4 **meanings given those terms in ORS 181.610.**

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

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

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

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

17 **“(b) The application must:**

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

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

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

22 **“(D) Include a written statement signed by the surviving spouse**

1 **affirming that all information contained in the application is true.**
2 **“(c) A timely application shall be approved if all requirements for**
3 **the exemption are met.”.**

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