

Requested by Representative PARRISH

**PROPOSED AMENDMENTS TO  
HOUSE BILL 4143**

1 On page 1 of the printed bill, line 3, delete “declaring an emergency” and  
2 insert “prescribing an effective date”.

3 On page 10, after line 18, insert:

4 **“SECTION 6. Sections 7 and 8 of this 2016 Act are added to and**  
5 **made a part of ORS 311.666 to 311.701.**

6 **“SECTION 7. (1) Notwithstanding any other provision of law, the**  
7 **total amount of property taxes due with respect to a homestead owned**  
8 **by individuals described in subsection (3) of this section who have filed**  
9 **a valid claim under subsection (4) of this section may not exceed the**  
10 **limit described in subsection (2) of this section.**

11 **“(2)(a) The limit referred to in subsection (1) of this section equals**  
12 **the total amount of property taxes due as shown on the tax statement**  
13 **delivered pursuant to ORS 311.250 with respect to the homestead for**  
14 **the property tax year immediately preceding the first property tax**  
15 **year to which a valid claim filed under subsection (4) of this section**  
16 **relates.**

17 **“(b) Amounts in excess of the limit for any property tax year shall**  
18 **be abated.**

19 **“(3)(a) A claim for the relief allowable under this section may be**  
20 **filed if all individuals listed on the title documents of the homestead:**

21 **“(A) Are 70 years of age or older at the time the claim is filed; and**

1       **“(B) Had federal adjusted gross income for the preceding year that**  
2 **in the aggregate did not exceed 150 percent of the federal poverty**  
3 **guidelines.**

4       **“(b) Notwithstanding subsection (1) of this section, a claim may be**  
5 **filed by a family member on behalf of individuals described in para-**  
6 **graph (a) of this subsection if, for reasons of health, the dwelling has**  
7 **been transferred to the control of a legal guardian or conservator,**  
8 **provided the individuals reside in the dwelling.**

9       **“(4)(a) A claim for the relief allowable under this section must:**

10       **“(A) Be in writing on a form supplied by the Department of Reve-**  
11 **nue;**

12       **“(B) Describe the homestead;**

13       **“(C) Recite all facts establishing the eligibility of the homestead for,**  
14 **and of the individual to claim, the relief; and**

15       **“(D) Have attached:**

16       **“(i) Any documentary proof required by the department; and**

17       **“(ii) A written declaration by the individuals that the statements**  
18 **contained in the claim are true.**

19       **“(b) The claim must be filed with the assessor of the county in**  
20 **which the homestead is located after January 1 and on or before April**  
21 **15 immediately preceding the property tax year for which the relief is**  
22 **claimed.**

23       **“(5) The county assessor shall forward each claim filed under this**  
24 **section to the department, and the department shall determine**  
25 **whether the property is eligible for, and the individuals are eligible to**  
26 **claim, the relief.**

27       **“(6) If the individuals and the homestead are determined to be eli-**  
28 **gible, a timely claim for the relief has the effect of requiring the**  
29 **county assessor to determine the total amount of taxes due on the**  
30 **homestead within the limit described in subsection (2) of this section.**

1       **“(7) Any individuals aggrieved by the denial of a claim for the relief**  
2 **allowable under this section may appeal in the manner provided by**  
3 **ORS 305.404 to 305.560.**

4       **“(8) The relief allowable under this section is in addition to and not**  
5 **in lieu of any other property tax limit, partial exemption, special as-**  
6 **essment or deferral.**

7       **“SECTION 8. (1) Notwithstanding any other provision of law, the**  
8 **total amount of property taxes that may be collected with respect to**  
9 **a homestead owned by individuals described in subsection (3) of this**  
10 **section who have filed a valid claim under ORS 311.672 may not exceed**  
11 **the limit described in subsection (2) of this section.**

12       **“(2)(a) The limit referred to in subsection (1) of this section equals**  
13 **the total amount of property taxes due as shown on the tax statement**  
14 **delivered pursuant to ORS 311.250 with respect to a homestead for the**  
15 **property tax year immediately preceding the first property tax year to**  
16 **which a valid claim filed under subsection (3) of this section relates.**

17       **“(b) The amount by which the property taxes assessed in any**  
18 **property tax year exceed the limit described in this subsection shall**  
19 **be deferred in the manner described in ORS 311.666 to 311.701.**

20       **“(c) Notwithstanding paragraph (b) of this subsection, interest shall**  
21 **not accrue under ORS 311.674 (3) on amounts deferred under this sec-**  
22 **tion.**

23       **“(3)(a) Notwithstanding ORS 311.668 and 311.670, a claim for deferral**  
24 **under this section may be filed if all individuals listed on the title**  
25 **documents of the homestead:**

26       **“(A) Are 70 years of age or older at the time the claim is filed; and**

27       **“(B) Had federal adjusted gross income for the preceding year that**  
28 **in the aggregate was greater than 150 percent, but less than 301 per-**  
29 **cent, of the federal poverty guidelines.**

30       **“(b) Notwithstanding subsection (1) of this section, a claim may be**

1 filed by a family member on behalf of individuals described in para-  
2 graph (a) of this subsection if, for reasons of health, the dwelling has  
3 been transferred to the control of a legal guardian or conservator,  
4 provided the individuals reside in the dwelling.

5 “(4) The provisions of ORS 311.666 to 311.701 apply to deferral  
6 granted under this section to the extent that they do not conflict with  
7 the provisions of this section.

8 **“SECTION 9. Sections 7 and 8 of this 2016 Act apply to property tax  
9 years beginning on or after July 1, 2017.”.**

10 In line 19, delete “6” and insert “10”.

11 In line 24, delete “7” and insert “11”.

12 Delete lines 26 through 28 and insert:

13 **“SECTION 12. This 2016 Act takes effect on the 91st day after the  
14 date on which the 2016 regular session of the Seventy-eighth Legisla-  
15 tive Assembly adjourns sine die.”.**

16

---