

House Bill 2235

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Veterans and Emergency Preparedness)

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 grant exemption from ad valorem property taxation for property of eligible veteran or surviving spouse remaining unmarried of eligible veteran in any amount of assessed value up to 100 percent or based on more generous eligibility standards.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to exemption from taxation for property of certain veterans; and prescribing an effective
3 date.

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

5 **SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS 307.250 to**
6 **307.283.**

7 **SECTION 2. (1) The governing body of a county may adopt an ordinance or resolution**
8 **that grants an exemption from ad valorem property taxation for the property described in**
9 **ORS 307.270 and that, notwithstanding the amounts stated in ORS 307.250:**

10 (a) **Exempts any greater amount of the assessed value of the homestead or personal**
11 **property of a veteran or surviving spouse remaining unmarried, up to 100 percent;**

12 (b) **Applies different disability standards, or none; and**

13 (c) **Allows for a higher limit, or no limit, on total gross income of a veteran with disa-**
14 **bilities of 40 percent or more, or no limit.**

15 (2) **All provisions of ORS 307.250, 307.260, 307.262 and 307.270 that do not conflict with the**
16 **exemption apply to an exemption adopted by a county pursuant to this section.**

17 **SECTION 3. This 2017 Act takes effect on the 91st day after the date on which the 2017**
18 **regular session of the Seventy-ninth 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.