

House Bill 2247

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Department of Corrections)

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**.

Broadens county's existing authority to exempt from ad valorem property taxation up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of fire service professional, police officer or reserve officer killed in line of duty to include homesteads of surviving spouses of corrections officers killed in line of duty.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a property tax exemption for the homesteads of the surviving spouses of corrections of-
3 ficers; amending section 1, chapter 56, Oregon Laws 2016; and prescribing an effective date.

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

5 **SECTION 1.** Section 1, chapter 56, Oregon Laws 2016, is amended to read:

6 **Sec. 1.** (1) As used in this section:

7 (a) "**Corrections officer**," "fire service professional," "police officer" and "reserve officer" have
8 the meanings given those terms in ORS 181A.355.

9 (b) "Homestead" means the owner-occupied principal dwelling, either real or personal property,
10 owned by a surviving spouse and the tax lot upon which the dwelling is located.

11 (c) "Surviving spouse" means the spouse of a **corrections officer**, fire service professional, po-
12 lice officer or reserve officer killed in the line of duty who has not remarried after the death of the
13 **corrections officer**, fire service professional, police officer or reserve officer.

14 (2)(a) A county may provide, by ordinance or resolution, that up to \$250,000 of assessed value
15 of each homestead located in the county shall be exempt from ad valorem property taxes imposed
16 by all taxing jurisdictions on the homestead.

17 (b) An exemption granted under this section applies solely to the period preceding the date of
18 the first remarriage of the surviving spouse after the death of the **corrections officer**, fire service
19 professional, police officer or reserve officer and ends on the date of remarriage.

20 (3)(a) A surviving spouse seeking an exemption granted pursuant to this section must file an
21 application with the county assessor on or before April 1 preceding the property tax year for which
22 the exemption is sought.

23 (b) If the homestead designated in the claim for exemption is acquired after March 1 and before
24 July 1, the claim for that year must be filed within 30 days after the date of acquisition.

25 (c) Notwithstanding paragraphs (a) and (b) of this subsection, a claim may be filed for the cur-
26 rent tax year:

27 (A) On or before December 31 of the tax year, if the claim is accompanied by a late filing fee
28 in an amount equal to the greater of \$200 or one-tenth of one percent of the real market value as
29 of the most recent assessment date of the homestead to which the claim pertains.

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.

1 (B) On or before April 1 of the tax year, if the claim is accompanied by a late filing fee of \$200
2 and the claimant is a first-time filer, as defined in ORS 307.162, or demonstrates good and sufficient
3 cause, as defined in ORS 307.162, for failing to file a timely claim.

4 (4)(a) An application for an exemption granted pursuant to this section must:

5 (A) Be made on a form prescribed by the Department of Revenue;

6 (B) Designate the property for which the exemption is claimed and be accompanied by doc-
7 umentation showing the surviving spouse's ownership of the homestead;

8 (C) Include a statement setting forth the basis for eligibility for the exemption;

9 (D) Be accompanied by a document that:

10 (i) Is issued by the fire service agency or law enforcement unit that employed or utilized the
11 **corrections officer**, fire service professional, police officer or reserve officer at the time of death;
12 and

13 (ii) Certifies that the **corrections officer**, fire service professional, police officer or reserve of-
14 ficer was killed in the line of duty; and

15 (E) Include a written statement signed by the surviving spouse affirming that all information
16 contained in the application is true.

17 (b) A timely application shall be approved if all requirements for the exemption are met.

18 **SECTION 2. This 2017 Act takes effect on the 91st day after the date on which the 2017**
19 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

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