

Senate Bill 562

Sponsored by Senator GIROD (Pre-session filed.)

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 exempt up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of person in active military service killed in line of duty from ad valorem property taxes imposed by all taxing jurisdictions. Provides that exemption ends on date of first remarriage of surviving spouse after death of person in active military service. Requires that application filed with county assessor be accompanied by document that is issued by force in which person was in active military service at time of death and that certifies that person in active military service was 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 persons in ac-
3 tive military service who were killed in the line of duty; amending section 1, chapter 56, Oregon
4 Laws 2016; and prescribing an effective date.

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

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

7 (1) As used in this section:

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

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

12 (c) "Surviving spouse" means the spouse of a fire service professional, police officer, [*or*] reserve
13 officer **or person in active military service** killed in the line of duty who has not remarried after
14 the death of the fire service professional, police officer, [*or*] reserve officer **or person in active**
15 **military service**.

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

19 (b) An exemption granted under this section applies solely to the period preceding the date of
20 the first remarriage of the surviving spouse after the death of the fire service professional, police
21 officer, [*or*] reserve officer **or person in active military service** and ends on the date of remar-
22 riage.

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

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

28 (c) Notwithstanding paragraphs (a) and (b) of this subsection, a claim may be filed for the cur-

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 rent tax year:

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

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

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

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

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

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

13 (D) Be accompanied by a document that:

14 (i) Is issued by the fire service agency or law enforcement unit that employed or utilized the fire
15 service professional, police officer or reserve officer, **or by the force in which the person was in**
16 **active military service**, at the time of death; and

17 (ii) Certifies that the fire service professional, police officer, [*or*] reserve officer **or person in**
18 **active military service** was killed in the line of duty; and

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

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

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

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