

House Joint Resolution 201

Sponsored by Representatives HAYDEN, BONHAM; Representatives DRAZAN, HELT, LEIF (Presession 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**.

Proposes amendment to Oregon Constitution directing Legislative Assembly to enact property tax relief program for owner-occupied principal dwellings of certain seniors.

Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Whereas rising property taxes make housing unaffordable for many senior citizens living on fixed incomes; and

Whereas senior citizens have already paid their fair share and are entitled to age in their homes without being forced out due to double-digit yearly property tax increases; and

Whereas this resolution creates a freeze on property taxes for the primary residence of Oregon senior citizens 67 years of age or older; now, therefore,

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by creating new sections 11m and 11n to be added to and made a part of Article XI, such sections to read:

SECTION 11m. (1) As used in this section, "home" means:

(a) An owner-occupied principal dwelling, whether real or personal property, and the tax lot upon which the dwelling is situated; or

(b) If the dwelling is in a multiunit building:

(A) The portion of the building actually occupied as the principal dwelling of the owner; and

(B) The dwelling's share of the value of the building's common elements.

(2)(a) The Legislative Assembly shall enact a property tax relief program pursuant to which, notwithstanding section 11 of this Article, the assessed value of a home described in subsection (3) of this section may not be increased during the period in which the home is enrolled in the program.

(b) If the home's status changes in a manner that would have required valuation under paragraph (c) of subsection (1) of section 11 of this Article had the home not been enrolled in the property tax relief program enacted pursuant to this section, the home shall be valued according to the provisions of paragraph (c) of subsection (1) of section 11 of this Article and the new assessed value shall be subject to paragraph (a) of this subsection.

(3)(a) A home is eligible for the property tax relief program benefit enacted pursuant to this section for any property tax year if, on or before April 15 immediately preceding the beginning of the property tax year, at least one individual who owns, singly or jointly, and occupies the home is 67 years of age or older.

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) With respect to a home placed in a trust, the trustee may file a claim for the property**
2 **tax relief program benefit on behalf of an individual whose home would be eligible for the**
3 **program benefit under paragraph (a) of this subsection if the home had not been placed in**
4 **the trust.**

5 **(4) Upon the sale or transfer of a home granted the property tax relief program benefit**
6 **enacted pursuant to this section, if the purchaser is not eligible to claim, or for any reason**
7 **does not claim, the program benefit for the home, notwithstanding section 11 of this Article,**
8 **the assessor of the county in which the home is located shall reassess the home so that, for**
9 **the next succeeding property tax year, the assessed value is what it would have been if the**
10 **home had never received the program benefit.**

11 **SECTION 11n. (1) In the first odd-numbered year regular session that begins after the**
12 **people approve this amendment, the Legislative Assembly shall enact all laws necessary to**
13 **implement section 11m of this Article.**

14 **(2) Laws enacted pursuant to subsection (1) of this section are not subject to the prohi-**
15 **bition under section 1a, Article IX of this Constitution, against declaring an emergency.**

16 **(3) This section is repealed on January 2, 2023.**

17
18 **PARAGRAPH 2.** **The amendment proposed by this resolution shall be submitted to the**
19 **people for their approval or rejection at the next regular general election held throughout**
20 **this state.**