

SB 150-1
(LC 1681)
4/25/23 (ASD/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 150**

1 In line 2 of the printed bill, before the period insert “creating new pro-
2 visions; amending ORS 307.286 and 307.289; and prescribing an effective
3 date”.

4 Delete lines 4 through 9 and insert:

5 **“SECTION 1.** ORS 307.286 is amended to read:

6 “307.286. (1) Upon compliance with ORS 307.289, *[there shall be exempt*
7 *from taxation up to \$60,000 of the assessed value of]* the homestead of any
8 resident of this state who is[:]

9 “[*(a)*] **serving or has served** in the Oregon National Guard, military re-
10 serve forces or organized militia of any other state or territory of the United
11 States[; *and*] **shall be exempt from ad valorem property taxation as**
12 **provided in this section.**

13 “[*(b)*] **(2) [Performing service:] The amount of the exemption shall be:**

14 **“(a) Up to \$60,000 of the assessed value of the homestead for any**
15 **property tax year in which the resident performs service:**

16 “(A) Under Title 10 of the United States Code or pursuant to a deploy-
17 ment made under the authority of the Emergency Management Assistance
18 Compact; and

19 “(B) For more than 178 consecutive days, if at least one of the days falls
20 within the tax year for which the exemption is claimed.

21 **“(b) For a resident whose homestead was exempt under paragraph**

1 (a) of this subsection for the property tax year immediately preceding
2 the first tax year for which a claim is made under this paragraph,
3 \$1,000 of the assessed value of the homestead for any property tax
4 years in which the resident:

5 “(A) Does not perform service as described in paragraph (a) of this
6 subsection; or

7 “(B) Is no longer serving in the Oregon National Guard, military
8 reserve forces or organized militia of any other state or territory of
9 the United States.

10 “[2] (3) For each **property** tax year beginning on or after July 1, 2006,
11 the amount of the exemption allowed under subsection [(1)] (2)(a) of this
12 section, and, for each **property tax year beginning on or after July 1,**
13 **2024, the amount of the exemption allowed under subsection (2)(b) of**
14 **this section,** shall equal 103 percent of the **respective** amount of the ex-
15 emption **available** for the prior **property** tax year.

16 “(4) A homestead shall be disqualified for exemption under this
17 section:

18 “(a) Upon transfer of the homestead to new ownership; or

19 “(b) Upon request of the resident owner of the homestead for any
20 reason.

21 “(5) It is the intent of the Legislative Assembly that a change in the
22 basis of the claim for exemption under subsection (2) of this section
23 is not a disqualification of the homestead within the meaning of Ar-
24 ticle XI, section 11 (1)(c)(E), of the Oregon Constitution.

25 “[3] (6) As used in this section, ‘homestead’ means residential property
26 that is owned by a person described in subsection (1) of this section and that,
27 [but for] **other than during periods of** military service, [would be] is oc-
28 cupied as a residence by the person.

29 “**SECTION 2.** ORS 307.289 is amended to read:

30 “307.289. (1) Each person qualifying for the exemption under ORS 307.286

1 shall file with the county assessor, on forms supplied by the assessor, a claim
2 in writing on or before August 1 following the end of the **property** tax year
3 for which the exemption is claimed.

4 “(2)(a) The claim shall set out the basis of the claim and designate the
5 property to which the exemption may apply.

6 “(b) Claims for exemptions under ORS 307.286 shall include a statement
7 by the claimant under oath or affirmation setting forth the basis for eligi-
8 bility for the exemption.

9 “(c) The claim shall also include an affidavit or affirmation of the
10 claimant that the statements contained therein are true.

11 “(3) Notwithstanding subsection (1) of this section and ORS 307.286 [(1)],
12 an individual described in ORS 307.286 (1) who **claims exemption under**
13 **ORS 307.286 (2)(a) and** applies prior to the date on which **the military**
14 service begins shall be allowed the exemption if the claimant has written
15 orders that require the performance of service for at least one day during the
16 tax year for which the exemption is being claimed and the claimant is oth-
17 erwise eligible for the exemption.

18 “(4)(a) Notwithstanding subsection (1) of this section and ORS 307.286
19 [(1)], an individual who is lawfully occupying the homestead of the qualifying
20 person may file a claim for the exemption under ORS 307.286 by the time
21 prescribed in subsection (1) of this section if the qualifying person died while
22 performing the service described in ORS 307.286 [(1)(b)(A)] **(2)(a)** during the
23 current or prior **property** tax year.

24 “(b) The claim shall be allowed by the county assessor if the qualifying
25 person met all of the qualifications for an exemption under ORS 307.286
26 **(2)(a)** prior to death, other than the number of consecutive days of service.

27 “(5)(a) If taxes on the exempt value have been paid, the taxes shall be
28 refunded in the manner prescribed in subsection (6) of this section.

29 “(b) If taxes on the exempt value have not been paid, the taxes and any
30 interest thereon shall be abated.

1 “(6)(a) The tax collector shall notify the governing body of the county
2 of any refund required under this section and the governing body shall cause
3 a refund of the taxes and any interest paid to be made from the unsegregated
4 tax collections account described in ORS 311.385.

5 “(b) The refund under this subsection shall be made without interest.

6 “(c) The county assessor and tax collector shall make the necessary cor-
7 rections in the records of their offices.

8 **“SECTION 3. The amendments to ORS 307.286 and 307.289 by
9 sections 1 and 2 of this 2023 Act apply to property tax years beginning
10 on or after July 1, 2023.**

11 **“SECTION 4. This 2023 Act takes effect on the 91st day after the
12 date on which the 2023 regular session of the Eighty-second Legislative
13 Assembly adjourns sine die.”.**

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