

Senate Joint Resolution 22

Sponsored by Senator BONHAM (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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The measure would direct the legislature to pass laws to provide a property tax break for the homes of seniors. It takes effect only if the people vote for it. (Flesch Readability Score: 70.3).

Proposes an amendment to the Oregon Constitution directing the Legislative Assembly to enact a property tax relief program for the owner-occupied primary residences of certain seniors.

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

JOINT RESOLUTION

1
2 Whereas rising property taxes make housing unaffordable for many seniors on fixed incomes;
3 and

4 Whereas this measure creates a Senior Property Tax Freeze to cap property tax assessments for
5 the primary residence of each Oregon senior citizen aged 65 or older; and

6 Whereas seniors have already paid their fair share and are entitled to age in place without be-
7 ing forced out of their homes due to large yearly property tax increases; now, therefore,

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

9 **PARAGRAPH 1.** The Constitution of the State of Oregon is amended by creating new sections
10 11m and 11n to be added to and made a part of Article XI, such sections to read:

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

12 (a) **An owner-occupied primary residence, whether real or personal property, and the tax**
13 **lot upon which the residence is situated; or**

14 (b) **If the residence is in a multiunit building:**

15 (A) **The portion of the building actually occupied as the primary residence of the owner;**
16 **and**

17 (B) **The residence's share of the value of the building's common elements, determined**
18 **by dividing the value of the dwelling unit that is the residence by the total value of the**
19 **multiunit building exclusive of any common elements and multiplying the quotient by the**
20 **combined value of the building's common elements and the tax lot upon which the building**
21 **is situated.**

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

26 (b) **The Legislative Assembly shall so provide by law that each county shall have a simple**
27 **and easily understandable process by which individuals may enroll their homes in the prop-**
28 **erty tax relief program enacted pursuant to this section.**

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 **(3)(a) A home is eligible for the property tax relief program enacted pursuant to this**
2 **section for any property tax year if, on or before April 15 immediately preceding the begin-**
3 **ning of the property tax year:**

4 **(A) An individual who singly or jointly owns and occupies the home is at least 65 years**
5 **old; or**

6 **(B) An individual who singly or jointly owns the home and is at least 65 years old does**
7 **not occupy the home for reasons of health.**

8 **(b) With respect to a home placed in a trust, the trustee may file a claim for the property**
9 **tax relief on behalf of an individual whose home would be eligible for the relief if the home**
10 **had not been placed in the trust.**

11 **(4) Upon the sale or transfer of a home granted the property tax relief enacted pursuant**
12 **to this section, notwithstanding section 11 of this Article, the assessor of the county in**
13 **which the home is located shall reassess the home so that, for the next succeeding property**
14 **tax year, the assessed value is what it would have been if the home had never received the**
15 **relief.**

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

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

21 **(3) This section is repealed on January 2, 2032.**

22
23 **PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the**
24 **people for their approval or rejection at the next regular general election held throughout**
25 **this state.**

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