

LC 25  
2016 Regular Session  
12/8/15 (ASD/ps)

# D R A F T

## SUMMARY

Authorizes county to exempt up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of fire service professional or police officer 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 fire service professional or police officer. Requires that application filed with county assessor be made on form prescribed by Department of Revenue and be accompanied by document that is issued by fire service agency or law enforcement unit that employed or utilized fire service professional or police officer at time of death and that certifies that fire service professional or police officer was killed in line of duty.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to a property tax exemption for the homesteads of the surviving spouses of certain public safety officers; and prescribing an effective date.

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

**SECTION 1.** **(1) As used in this section:**

(a) “Fire service professional” and “police officer” have the meanings given those terms in ORS 181A.355.

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

(c) “Surviving spouse” means the spouse of a fire service professional or police officer killed in the line of duty who has not remarried after the death of the fire service professional or police officer.

**(2)(a) A county may provide, by ordinance or resolution, that up to**

**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    \$250,000 of assessed value of each homestead located in the county  
2    shall be exempt from ad valorem property taxes imposed by all taxing  
3    jurisdictions on the homestead.

4       (b) An exemption granted under this section applies solely to the  
5    period preceding the date of the first remarriage of the surviving  
6    spouse after the death of the fire service professional or police officer  
7    and ends on the date of remarriage.

8       (3)(a) A surviving spouse seeking an exemption granted pursuant  
9    to this section must file an application with the county assessor on  
10   or before April 1 preceding the property tax year for which the ex-  
11    emption is sought.

12       (b) If the homestead designated in the claim for exemption is ac-  
13    quired after March 1 and before July 1, the claim for that year must  
14    be filed within 30 days after the date of acquisition.

15       (c) Notwithstanding paragraphs (a) and (b) of this subsection, a  
16    claim may be filed for the current tax year:

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

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

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

27              (A) Be made on a form prescribed by the Department of Revenue;  
28              (B) Designate the property for which the exemption is claimed and  
29    be accompanied by documentation showing the surviving spouse's  
30    ownership of the homestead;

31              (C) Include a statement setting forth the basis for eligibility for the

## **1 exemption;**

**(D) Be accompanied by a document that:**

3       (i) Is issued by the fire service agency or law enforcement unit that  
4 employed or utilized the fire service professional or police officer at  
5 the time of death; and

6       (ii) Certifies that the fire service professional or police officer was  
7       killed in the line of duty; and

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

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

12        **SECTION 2.** This 2016 Act takes effect on the 91st day after the date  
13      on which the 2016 regular session of the Seventy-eighth Legislative  
14      Assembly adjourns sine die.

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