

Senate Bill 826

Sponsored by Senators MONNES ANDERSON, VERGER

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**.

Establishes principal residence property tax exemptions for homesteads of senior citizens. Applies to tax years beginning on or after July 1, 2008.

Establishes principal residence property tax exemptions from local option ad valorem property taxes for senior citizen homesteads. Applies to local option property taxes approved after January 1, 2008, and to tax years beginning on or after July 1, 2008.

A BILL FOR AN ACT

Relating to senior citizen property tax relief; creating new provisions; and amending ORS 310.692.

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

SECTION 1. As used in sections 1 to 11 of this 2007 Act:

(1) **"Assessed value"** means the value of property as determined under ORS 308.146.

(2) **"Dwelling unit"** means:

(a) **A structure or part of a structure providing complete, independent living facilities for one or more persons, including permanent provisions for sleeping, eating, cooking and sanitation and the land supporting the structure or otherwise associated with the structure, and may be further defined by rule by the Department of Revenue.**

(b) **If the residence is located in a multiunit building, the portion of the building actually used as the principal place of abode and a percentage of the true cash value of the common elements and of the true cash value of the tax lot upon which the multiunit building is built, as determined by the county assessor. The percentage of the value of the common elements and tax lot that is added to the value of the residence unit shall be computed by dividing the value of the residence unit by the total value of the building exclusive of the common elements, if any.**

(c) **Includes, if the residence is a part of a group of associated single family units on one tax lot, the single unit and the portion of the common tax lot allocated to it on the basis of the relative value of each unit.**

(3) **"Family"** has the meaning given that term in section 267(c)(4) of the Internal Revenue Code.

(4) **"Household"** means the taxpayer and the taxpayer's family occupying the principal residence during all or any part of the calendar year immediately preceding the calendar year in which an application described under section 3 of this 2007 Act is filed.

(5) **"Household income"** has the meaning given that term in ORS 310.630, and includes the income of the taxpayer's household.

(6) **"Income"** has the meaning given that term in ORS 310.630.

(7) **"Occupy"** means:

(a) **To live or dwell in or on the property.**

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) Temporary absences of limited duration. If a taxpayer is temporarily absent from the**
2 **principal residence, or if the taxpayer is absent from the principal residence due to illness,**
3 **the taxpayer shall nevertheless be considered an occupant of the property. A taxpayer who**
4 **has entered a long term care facility for the purpose of receiving long term care may not**
5 **be considered an occupant of the property. “Temporarily absent” and “long term care” may**
6 **be further defined by the department.**

7 **(8) “Own” means:**

8 **(a) To be the holder of record, either alone or with another or others, a fee simple estate,**
9 **a life estate or the right to possession under a trust instrument or a contract of sale.**

10 **(b) If the property is a manufactured dwelling or floating home, to be the registered**
11 **owner, either alone or with another or others.**

12 **(9) “Principal residence”:**

13 **(a) Means real or personal property, subject to property taxation and located in Oregon,**
14 **that is owned and occupied by a taxpayer as a dwelling unit for at least 9 months each year.**
15 **Unless inconsistent with sections 1 to 11 of this 2007 Act, the determination of whether or**
16 **not a dwelling unit is a principal residence shall be made under principles similar to those**
17 **used to determine if a dwelling unit is a principal residence under section 121 of the Internal**
18 **Revenue Code.**

19 **(b) Does not mean that portion of a dwelling unit or property on which a dwelling unit**
20 **is built that is rented to another person.**

21 **(10) “Property tax imposed”:**

22 **(a) Means property tax within the meaning of section 11b, Article XI, Oregon Constitu-**
23 **tion, and:**

24 **(A) In the case of one or more tax lots constituting a single dwelling unit, the entire**
25 **property tax imposed.**

26 **(B) In the case of one or more tax lots constituting two or more dwelling units, the en-**
27 **tire property tax imposed divided by the number of dwelling units.**

28 **(C) In the case of an apartment or unit owned or leased by a cooperative housing cor-**
29 **poration, the tenant-stockholder’s proportionate share of the property tax imposed.**

30 **(b) Does not mean:**

31 **(A) Property tax imposed on land that is specially assessed under ORS 308A.050 to**
32 **308A.128, 308A.300 to 308A.330, 321.257 to 321.390, 321.700 to 321.754 or 321.805 to 321.855 or,**
33 **if so determined by the department by rule, property tax imposed on any other land that is**
34 **not valued at real market value but is specially valued for ad valorem property tax purposes.**

35 **(B) Property tax imposed on land area in excess of one acre, or the minimum land area**
36 **by zoning, whichever is greater, or if there is no specific minimum land area upon which a**
37 **residence may be constructed provided in the zoning ordinance, property tax imposed against**
38 **land area in excess of one acre.**

39 **(11) “Senior citizen” means any person who is at least 65 years of age on or before July**
40 **1 of the year for which application is made for a principal residence property tax exemption**
41 **under sections 1 to 11 of this 2007 Act.**

42 **(12) “Taxpayer” means a person whose homestead is the subject of property tax levied**
43 **by this state or a political subdivision of this state.**

44 **(13) “Tenant-stockholder” and “cooperative housing corporation” have the meanings**
45 **given those terms under section 216 of the Internal Revenue Code.**

1 (14) "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer
2 Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Sta-
3 tistics of the United States Department of Labor.

4 **SECTION 2.** (1) Upon the taxpayer's compliance with sections 1 to 11 of this 2007 Act,
5 and subject to sections 1 to 11 of this 2007 Act, the Department of Revenue shall pay a por-
6 tion of the property tax imposed on the principal residence of a taxpayer who:

7 (a) Is a senior citizen; or

8 (b) Has household income that does not exceed \$35,000 for the calendar year preceding
9 the year for which the application described under section 3 of this 2007 Act is filed.

10 (2) The amount paid shall be the lesser of:

11 (a) The property tax imposed on the property; or

12 (b) \$1,000.

13 (3) Payment shall be made by the department from the suspense account referred to in
14 ORS 310.692, as prescribed under section 8 of this 2007 Act.

15 (4) The department shall make only one payment under this section for any principal
16 residence for any tax year.

17 (5) Notwithstanding subsection (2)(b) of this section, for each tax year beginning on or
18 after July 1, 2009, the maximum amount of assessed value for which the department will pay
19 attributed property tax shall increase by three percent.

20 **SECTION 3.** (1) A taxpayer may apply for a principal residence property tax exemption
21 by filing an application with the Department of Revenue on or before July 1 of the calendar
22 year within which begins the tax year to which the application relates.

23 (2) The application shall be on such form as the department shall prescribe, and shall
24 contain the following:

25 (a) The name of the taxpayer as it appears on the applicant's Social Security card.

26 (b) The Social Security number of the taxpayer.

27 (c) The date of birth of the taxpayer.

28 (d) One of the following:

29 (A) The tax lot number or numbers or other identification for the taxpayer's principal
30 residence.

31 (B) The name and appropriate address for a cooperative housing corporation and a
32 statement from the appropriate officer of the corporation or the applicant that contains the
33 tax information needed to determine the amount of the payment the department shall make
34 under section 2 of this 2007 Act.

35 (3) If the basis of the application is the household income of the taxpayer, the application
36 shall contain the following additional information:

37 (a) The names and Social Security numbers of all family members of the taxpayer resid-
38 ing at the taxpayer's principal residence.

39 (b) The total household income of the taxpayer and the taxpayer's family residing at the
40 taxpayer's principal residence.

41 (4) If the principal residence is a dwelling unit owned or leased by a cooperative housing
42 corporation, and the statement required under subsection (2)(d)(B) of this section cannot be
43 obtained, upon request of the department or the applicant and upon payment by the applicant
44 of the fee described under subsection (6) of this section, the county assessor shall determine
45 the amount of property tax imposed, and shall inform the department of the amount so de-

1 terminated. No appeal shall be taken from a determination made under this subsection.

2 (5) The department may require such other information as the department determines
3 is necessary to process applications under this section.

4 (6) The department may require that an applicant under this section file with the de-
5 partment a statement from the appropriate county assessor stating for the principal resi-
6 dence referred to in subsection (1) of this section the amount of property tax imposed on the
7 principal residence and the year for which the property tax was imposed. At the request of
8 the applicant, and upon payment of a uniform fee to defray the expense as determined by the
9 county governing body, the county assessor shall assist the applicant in identifying the
10 principal residence of the taxpayer.

11 **SECTION 4.** (1) An application for a principal residence property tax exemption filed un-
12 der section 3 of this 2007 Act shall be approved or disapproved by the Department of Revenue
13 on or before August 1 of the tax year to which the application relates.

14 (2) Upon approval of the application, the department shall forward the following infor-
15 mation to the county assessor of the county within which the principal residence of the
16 taxpayer is located:

17 (a) The name and Social Security number of the taxpayer.

18 (b) The tax lot number or other identification of the property.

19 (3)(a) Upon receipt of the information described under subsection (2) of this section, the
20 county assessor shall identify the property on the assessment and tax roll.

21 (b) For the property so identified, the county assessor shall compute the amount that is
22 to be paid by the department under section 2 of this 2007 Act and shall certify the amount
23 to the department.

24 (c) The county assessor shall reduce the total amount of taxes otherwise billed for the
25 property by the amount to be paid by the department under section 2 of this 2007 Act.

26 (d) In addition to the other items required under ORS 311.250 to appear on the tax
27 statement for the property, the tax statement shall contain the total amount of the current
28 taxes due that are paid or to be paid by the department under section 2 of this 2007 Act.

29 (4) Upon receipt of the certification under subsection (3) of this section, the department
30 shall notify the county assessor of the amount paid and shall pay to the county treasurer
31 of the county from which the certification was issued the amount so certified. The amount
32 so paid shall be deposited by the county treasurer to the unsegregated tax collections ac-
33 count established under ORS 311.385 and shall be distributed to the taxing units of the county
34 in the same manner as the other property tax collections are distributed under ORS 311.390.
35 Payment under this subsection shall be made by the department from the suspense account
36 referred to in ORS 310.692.

37 (5) The department shall pay the total amount certified to the county treasurer without
38 the discount allowed under ORS 311.505 in three approximately equal installments in No-
39 vember, February and May.

40 (6) The payments received by the county treasurer from the department shall be dis-
41 tributed to the taxing units of the county using the schedule of percentages determined un-
42 der ORS 311.390 then in effect.

43 **SECTION 5.** (1) An application filed under section 3 of this 2007 Act shall be disapproved
44 by the Department of Revenue if the department has reason to believe that the household
45 income information or other information contained in the application is inaccurate. Appeal

1 of the disapproval may be made to the Director of the Department of Revenue in the manner
2 provided under ORS 305.275, and shall be made within 90 days after the notice of disapproval
3 is mailed.

4 (2) If an application contains information that is determined to be false and provided with
5 intent to evade taxation, the department shall disapprove the application and direct the
6 county assessor of the county within which the property is located to add to the property
7 taxes imposed on the property for the tax year an amount equal to 120 percent of the amount
8 of the taxes so imposed on the property for the tax year.

9 (3) If the sole issue on appeal under subsection (1) of this section is the failure to timely
10 file the application described under section 3 of this 2007 Act, the appeal must be made within
11 the time and in the manner provided under ORS 307.475. No further appeal shall be made
12 from an order on an appeal under this subsection.

13 (4) If an appeal results in a refund, the refund shall be made in the manner provided
14 under section 8 of this 2007 Act.

15 **SECTION 6.** (1) A cooperative housing corporation is entitled to the principal residence
16 property tax exemption granted under sections 1 to 11 of this 2007 Act for those dwelling
17 units and common elements owned, being purchased or leased by the corporation and occu-
18 pied by one or more eligible taxpayers if an application for the exemption is filed as provided
19 in subsection (2) of this section. Except as otherwise provided in this section, and unless the
20 context requires otherwise, sections 1 to 11 of this 2007 Act shall govern the exemption
21 granted by this section.

22 (2)(a) Each corporation shall annually aid each resident who could qualify for the prop-
23 erty tax exemption under sections 1 to 11 of this 2007 Act, if the dwelling unit occupied by
24 the resident were owned by the resident as a principal residence, by preparing applications
25 for the exemption on behalf of the corporation.

26 (b) The corporation shall determine the amount of assessed value for each resident of a
27 multiunit building who could have qualified for exemption under sections 1 to 11 of this 2007
28 Act if the dwelling unit of the resident were owned by the resident as a principal residence.
29 The application shall be signed by the resident, or the resident's authorized representative,
30 and filed with the Department of Revenue in the same manner as other applications are filed
31 under sections 1 to 11 of this 2007 Act.

32 (c) The department shall process each application filed under this subsection in the same
33 manner as other applications for exemption under section 3 of this 2007 Act are processed,
34 except for the requirement of owning or purchasing a principal residence.

35 (3)(a) Not later than January 15 of each year, a corporation that has received a property
36 tax reduction for a dwelling unit and the unit's share of the common elements shall credit
37 to the account of the resident an amount equal to the excess of the resident's share of
38 property taxes that would have been assessed against the corporation for the tax year if the
39 reduction for the dwelling unit and the unit's share of the common elements had not been
40 granted over the resident's share of property taxes actually paid by the corporation.

41 (b) Prior to March 1 of each year, the corporation shall satisfy the department that the
42 crediting has taken place. If the crediting has not taken place, the department shall notify
43 the county assessor and no property tax reduction under sections 1 to 11 of this 2007 Act
44 shall be granted for property of the corporation for the next tax year, beginning July 1.

45 **SECTION 7.** (1) If taxes are required to be prepaid as provided under ORS 311.370 or a

1 similar law, the amount of taxes that are required to be prepaid for the principal residence
2 shall be computed and paid without regard to sections 1 to 11 of this 2007 Act as provided
3 under subsection (2) of this section.

4 (2) Following extension of the taxes under ORS 311.370 (1)(b), or a similar provision, and
5 at the time for making the adjustments under ORS 311.370 (4), or a similar provision, the tax
6 collector shall notify the county treasurer of the amount the state is obligated to pay under
7 section 2 of this 2007 Act and the identity of the taxpayer who made the prepayment.
8 Thereafter, the payment shall be made by the county treasurer to the taxpayer and the state
9 shall reimburse the county treasurer in the manner provided in section 4 (4) of this 2007 Act.

10 **SECTION 8.** (1) If, for any reason, the Department of Revenue makes a payment under
11 sections 1 to 11 of this 2007 Act and that payment should not have been made, subject to
12 ORS 311.235 the amount of the payment shall be added to the assessment and tax roll as an
13 error correction under ORS 311.205 and shall be due and payable, with or without interest,
14 as provided in ORS 311.206.

15 (2) If a correction as described in subsection (1) of this section does not become a lien
16 under ORS 311.235, the amount of the correction is a debt due and owing from the person
17 who received payment or the benefit of the payment and may be collected under any of the
18 provisions of the law relating to the collection of personal property taxes.

19 (3) Any payment made by the department under sections 1 to 11 of this 2007 Act, and any
20 amount added to the assessment and tax roll under subsection (1) of this section shall be
21 processed under the rules adopted by the department.

22 (4) If any correction results in a refund to any person, the refund shall be made by the
23 appropriate officer from the unsegregated tax collections account established under ORS
24 311.385. If any correction results in an additional amount due from any person to the county,
25 the funds, when collected, shall be deposited in the unsegregated tax collections account es-
26 tablished under ORS 311.385.

27 (5) For each county there is established a special adjustment account. The account shall
28 reflect all roll corrections in connection with sections 1 to 11 of this 2007 Act. Any net bal-
29 ance due, as reflected by the account as of June 30 of each year, shall be certified to the
30 county assessor for inclusion in the next certification under section 4 of this 2007 Act. In-
31 terest paid or collected on account of any adjustment in payment under sections 1 to 11 of
32 this 2007 Act may not be included in the adjustment account. The net balance as of June 30
33 shall be a net increase or decrease in the funds available in the suspense account referred
34 to in ORS 310.692.

35 (6) Interest may not accrue to or be paid by the state or the county on any balance in
36 the special adjustment account established in subsection (5) of this section or the suspense
37 account referred to in ORS 310.692 on account of sections 1 to 11 of this 2007 Act.

38 **SECTION 9.** (1) On or before December 15 of each year, the Department of Revenue shall
39 send a notice to each taxpayer who has claimed a principal residence property tax exemption
40 for the current tax year. The notice shall:

41 (a) Inform the taxpayer that the property has or has not qualified for the principal resi-
42 dence property tax exemption for the current tax year.

43 (b) Inform the taxpayer that the taxpayer must file an application for the exemption
44 under section 3 of this 2007 Act on or before July 1 of the next year in order for the property
45 to receive the principal residence property tax exemption for the next tax year.

1 (c) Contain any other information that the department considers necessary to facilitate
2 administration of the principal residence property tax exemption.

3 (2) The department shall give the notice required under subsection (1) of this section by
4 an unsealed postcard or other form of mail sent to the residence address of the taxpayer as
5 shown in the application for the exemption or as otherwise determined by the department
6 to be the correct address of the taxpayer.

7 **SECTION 10.** For property tax years beginning on or after July 1, 2009, the Department
8 of Revenue shall recompute the maximum amount of household income a taxpayer may re-
9 ceive in a preceding calendar year in order to be eligible for the principal residence property
10 tax exemption. The computation shall be as follows:

11 (1) Divide the U.S. City Average Consumer Price Index for the average of the first six
12 months of the previous calendar year by the U.S. City Average Consumer Price Index for the
13 average of the first six months of 2007 to calculate an indexing ratio for the current taxable
14 year.

15 (2) Multiply the maximum household income provided in section 2 of this 2007 Act by the
16 current taxable year indexing ratio, computed as provided in subsection (1) of this section.

17 **SECTION 11.** (1) The county assessor and the Department of Revenue shall cooperate in
18 carrying out the purposes of sections 1 to 11 of this 2007 Act, including but not limited to
19 developing procedures to ensure compliance with the household income standards for eligi-
20 bility for the principal residence property tax exemption under section 2 of this 2007 Act.

21 (2) The department may make rules, including the defining of terms, to carry out the
22 purposes of sections 1 to 11 of this 2007 Act.

23 **SECTION 12.** Sections 1 to 11 of this 2007 Act apply to property tax years beginning on
24 or after July 1, 2008.

25 **SECTION 13.** ORS 310.692 is amended to read:

26 310.692. (1) Amounts necessary to make the payments authorized by ORS 307.244 and 310.635
27 **and section 4 of this 2007 Act** shall be transferred to a suspense account established under ORS
28 293.445 from the appropriation made by the Legislative Assembly to fund the elderly rental assist-
29 ance [*program*] **and principal residence exemption programs**. Moneys in the suspense account are
30 continuously appropriated to the Department of Revenue to carry out the purposes of the elderly
31 rental assistance [*program*] **and principal residence exemption programs**.

32 (2) If any portion of the tax liability for which the refund payments described in subsection (1)
33 of this section are authorized are offset against the refund, the Department of Revenue shall transfer
34 from the suspense account referred to in subsection (1) of this section to the General Fund an
35 amount equal to the income tax liability.

36 (3) Of the total amount transferred to the suspense account referred to in subsection (1) of this
37 section for the biennium, the department shall allocate a portion to each fiscal year. The allocation
38 shall be the department's best estimate of the most efficient use of the moneys in the suspense ac-
39 count so as to minimize any reductions in the payments required under ORS 307.244 and 310.635
40 **and section 4 of this 2007 Act** for each fiscal year.

41 (4) On or before November 1 of each fiscal year of each biennium, the Department of Revenue
42 shall determine the amount of money needed to make the payments under ORS 307.244 and 310.635
43 **and section 4 of this 2007 Act** for that fiscal year. If the sum of the obligations is greater than the
44 amounts credited to the suspense account referred to in subsection (1) of this section and allocated
45 to that fiscal year for those obligations under subsection (3) of this section, the payments required

1 under ORS 307.244 and 310.635 **and section 4 of this 2007 Act** shall be proportionally reduced so
 2 that the state does not accrue a debt in excess of the amount credited. A claim for payment may
 3 not accrue to a taxpayer under ORS 310.635 or to a county under ORS 307.244 in excess of the
 4 amount determined under this subsection.

5 (5) If the amount allocated to the first fiscal year of a biennium under subsection (3) of this
 6 section exceeds the amount of actual payments made under ORS 307.244 or 310.635 **or section 4**
 7 **of this 2007 Act**, the excess amount shall be available for payments under ORS 307.244 or 310.635
 8 **or section 4 of this 2007 Act** in the second fiscal year of the biennium.

9 **SECTION 14. The amendments to ORS 310.692 by section 13 of this 2007 Act apply to**
 10 **fiscal years beginning on or after July 1, 2008.**

11 **SECTION 15. As used in sections 15 to 17 of this 2007 Act:**

12 (1) **“Dwelling unit” means a structure or part of a structure providing complete, inde-**
 13 **pendent living facilities for one or more persons, including permanent provisions for sleeping,**
 14 **eating, cooking and sanitation, and the land supporting the structure or otherwise associated**
 15 **with the structure, and may be further defined by rule of the Department of Revenue.**

16 (2) **“Household income” means:**

17 (a) **The aggregate income of the taxpayer and the spouse of the taxpayer who reside in**
 18 **the household, that was received during the calendar year for which the return is filed.**

19 (b)(A) **Payments received by the taxpayer or spouse of the taxpayer under the federal**
 20 **Social Security Act for the benefit of a minor child or minor children who are members of**
 21 **the household; and**

22 (B) **The financial contributions to the household of other persons living in the household**
 23 **who do not have an ownership interest in the primary residence.**

24 (3) **“Occupy” means:**

25 (a) **To live or dwell in or on the property.**

26 (b) **Temporary absences of limited duration. If a senior citizen is temporarily absent from**
 27 **the principal residence, or if the senior citizen is absent from the principal residence due to**
 28 **illness, the senior citizen shall nevertheless be considered an occupant of the property. A**
 29 **senior citizen who has entered a long term care facility for the purpose of receiving long**
 30 **term care shall not be considered an occupant of the long term care facility. For purposes**
 31 **of this subsection, “temporary absence” and “long term care” may be further defined by the**
 32 **department by rule.**

33 (4) **“Own” means:**

34 (a) **To be the holder of record, either alone or with another or others, a fee simple estate,**
 35 **a life estate or the right to possession under a trust instrument or a contract of sale.**

36 (b) **If the property is a manufactured dwelling or floating home, to be the registered**
 37 **owner, either alone or with another or others.**

38 (c) **If the property is a dwelling unit owned by a cooperative housing corporation, to be**
 39 **a tenant-stockholder of that corporation.**

40 (5) **“Principal residence”:**

41 (a) **Means real or personal property, subject to property taxation and located in Oregon,**
 42 **that is owned and occupied by a senior citizen as a dwelling unit.**

43 (b) **Does not mean that portion of a dwelling unit that is rented to another person.**

44 (c) **Does not mean more than one dwelling unit in this state, even if the senior citizen**
 45 **owns and occupies more than one dwelling unit that would otherwise be considered a prin-**

1 ciplal residence.

2 (6) "Senior citizen" means any person who is at least 65 years of age on December 31 of
 3 the year for which a senior local option property tax exemption is claimed.

4 (7) "Taxpayer" means the senior citizen, or if a joint return is filed, the senior citizen
 5 and spouse of the senior citizen.

6 **SECTION 16.** (1) Upon compliance with section 17 of this 2007 Act, a principal residence
 7 owned and occupied by a senior citizen with a household income of \$35,000 or less is exempt
 8 from local option ad valorem property tax.

9 (2) The amount of the exemption shall equal the amount of ad valorem property tax that
 10 exceeds the local option ad valorem property tax paid by the senior citizen for the prior tax
 11 year.

12 **SECTION 17.** (1)(a) A senior citizen qualifying for the exemption under section 16 of this
 13 2007 Act shall file with the county assessor, on forms supplied by the assessor, a claim in
 14 writing on or before April 1 of the assessment year for which the exemption is claimed, ex-
 15 cept that when the property designated is acquired after March 1 but prior to July 1 the
 16 claim shall be filed within 30 days after the date of acquisition.

17 (b) Not later than April 10 of each year, the county assessor shall notify each senior
 18 citizen in the county who secured an exemption under section 16 of this 2007 Act in the
 19 preceding year but who did not make application therefor on or before April 1 of the current
 20 year. Such notice may be given on an unsealed postcard. Any senior citizen so notified may
 21 secure such exemption, if still qualified, by making application therefor to the county
 22 assessor not later than May 1 of the current year, accompanied by a late-filing fee of \$10 that
 23 shall be deposited in the general fund of the county for general governmental expenses. If
 24 the claim for any year is not filed within the time specified, the exemption shall not be al-
 25 lowed on the assessment roll of that year.

26 (2)(a) The claim shall include the basis of the claim and designate the property to which
 27 the exemption may apply. Claims for exemptions under section 16 of this 2007 Act shall
 28 contain:

29 (A) The name of the taxpayer as it appears on the taxpayer's Social Security card.

30 (B) The Social Security number of the taxpayer.

31 (C) The date of birth of the taxpayer.

32 (D) The tax lot number or numbers or other identification for the taxpayer's principal
 33 residence.

34 (E) The names and Social Security numbers of all family members of the taxpayer re-
 35 siding at the taxpayer's principal residence.

36 (F) The total household income of the taxpayer and the taxpayer's family residing at the
 37 taxpayer's principal residence.

38 (b) There also shall be affixed to each claim the affidavit or affirmation of the claimant
 39 that the statements contained therein are true.

40 **SECTION 18.** Sections 15 to 17 of this 2007 Act apply to local option taxes approved after
 41 January 1, 2008, and to tax years beginning on or after July 1, 2008.