

SB 884-1
(LC 3770)
3/6/23 (ASD/ps)

Requested by Senator THATCHER

**PROPOSED AMENDMENTS TO
SENATE BILL 884**

1 On page 2 of the printed bill, delete lines 2 through 6 and insert:

2 “(b) The surviving spouse of a veteran described in paragraph (a) of this
3 subsection, if the veteran died as a result of service-connected injury or ill-
4 ness or if the veteran received at least one year of the maximum exemption
5 from taxation granted under this subsection after 1981 for a veteran certified
6 as having service-connected disabilities of at least 40 percent but less than
7 100 percent.”.

8 Delete lines 15 through 18 and insert:

9 “(b) The surviving spouse of a veteran described in paragraph (a) of this
10 subsection, if the veteran died as a result of service-connected injury or ill-
11 ness or if the veteran received at least one year of the maximum exemption
12 from taxation granted under this subsection after 1981 for a veteran certified
13 as having service-connected disabilities described in this subsection.”.

14 Delete lines 38 and 39 and insert:

15 “(b) A claim for the exemption described in ORS 307.250 is not required
16 if:”.

17 Delete lines 42 through 44 and insert:

18 “(B) The individual claiming the exemption is a veteran described in ORS
19 307.250 (2)(a), (3)(a) or (4)(a) or a surviving spouse of a veteran who meets
20 the requirements of ORS 307.250 (2)(c), (3)(b) or (4)(b) or has complied with
21 subsection (4) of this section; and”.

1 On page 3, delete lines 38 through 45 and insert:

2 “(4)(a) Notwithstanding subsection (1) of this section, a surviving spouse
3 of a veteran may elect, at any time during the tax year, to continue the ex-
4 emption under ORS 307.250 without filing a new claim if:

5 “(A) The veteran died during the previous tax year; and

6 “(B) The property designated as the homestead was acquired after March
7 1 but prior to July 1 of the assessment year and the veteran died within 30
8 days of the date the property was acquired.

9 “(b) The surviving spouse of a veteran must notify the county assessor
10 of the election.

11 “(c) Upon receipt of the notice, the county assessor shall continue the
12 exemption if the surviving spouse of a veteran meets all of the eligibility
13 requirements for an exemption under ORS 307.250 other than the timely fil-
14 ing of a claim under subsection (1) of this section.”.

15 On page 4, line 1, delete “(c)” and insert “(d)”.

16 In line 4, delete “(d)” and insert “(e)”.

17 In line 24, delete the second “2023” and insert “2024”.

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