

SB 154-1  
(LC 2267)  
3/24/23 (ASD/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE (at the request of Senator Mark Meek)

**PROPOSED AMENDMENTS TO  
SENATE BILL 154**

1 In line 2 of the printed bill, after the semicolon insert “creating new  
2 provisions; amending ORS 307.260 and 307.286;”.

3 Delete lines 4 through 13 and insert:

4 **“SECTION 1.** ORS 307.260 is amended to read:

5 “307.260. (1)(a) Each veteran or surviving spouse qualifying for the ex-  
6 emption under ORS 307.250 shall file with the county assessor, on forms  
7 supplied by the assessor, a claim therefor in writing on or before April 1 of  
8 the assessment year for which the exemption is claimed, except that when  
9 the property designated is acquired after March 1 but prior to July 1 the  
10 claim shall be filed within 30 days after the date of acquisition.

11 “(b) A claim need not be filed under this section in order to be allowed  
12 the exemption described in ORS 307.250 if:

13 “(A) The homestead or personal property of the veteran or surviving  
14 spouse was allowed the exemption under ORS 307.250 for the preceding tax  
15 year;

16 “(B) The individual claiming the exemption is a veteran described in ORS  
17 307.250 (2)(a) or (3)(a) or a surviving spouse who meets the requirements of  
18 ORS 307.250 (2)(c) or (3)(b); and

19 “(C) As of the filing date for the current tax year, the ownership and use  
20 of the homestead or personal property and all other qualifying conditions for  
21 the homestead or personal property to be allowed the exemption remain un-

1 changed.

2 “(c)(A) If the individual claiming the exemption is a veteran described in  
3 ORS 307.250 (2)(b), the claimant shall file a claim annually that satisfies the  
4 requirements of subsection (2) of this section on or before the date required  
5 in paragraph (a) of this subsection.

6 “(B) If the county assessor has not received a claim filed under this par-  
7 agraph on or before April 1 of the current year, not later than April 10 of  
8 each year, the county assessor shall notify the veteran in the county who  
9 secured an exemption under ORS 307.250 (2)(b) in the preceding year but who  
10 did not make application therefor on or before April 1 of the current year.  
11 The county assessor may provide the notification on an unsealed postal card.  
12 A veteran so notified may secure the exemption, if still qualified, by making  
13 application therefor to the county assessor not later than May 1 of the cur-  
14 rent year, accompanied by a late-filing fee of \$10, which shall be deposited  
15 in the general fund of the county for general governmental expenses. If the  
16 claim for any tax year is not filed within the time specified, the exemption  
17 may not be allowed on the assessment roll for that year.

18 “(2)(a) The claim shall set out the basis of the claim and designate the  
19 property to which the exemption may apply. Except as provided in subsection  
20 (3) of this section, claims for exemptions under ORS 307.250 (2)(a) and (3)(a)  
21 shall have affixed thereto the certificate last issued by United States De-  
22 partment of Veterans Affairs or the branch of the Armed Forces of the  
23 United States, as the case may be, but dated within three years prior to the  
24 date of the claim for exemption, certifying the rate of disability of the  
25 claimant.

26 “(b) Claims for exemption under ORS 307.250 (2)(b) shall, except as pro-  
27 vided in subsection (3) of this section, have affixed thereto, in addition to the  
28 certificate last issued by a licensed physician or naturopathic physician and  
29 dated within one year prior to the date of the claim for exemption, certifying  
30 the rate of disability of the claimant, a statement by the claimant under oath

1 or affirmation setting forth the total gross income received by the claimant  
2 from all sources during the last calendar year.

3 “(c) There also shall be affixed to each claim the affidavit or affirmation  
4 of the claimant that the statements contained therein are true.

5 “(3) The provisions of subsection (2) of this section that require a veteran  
6 to affix to the claim certificates of the United States Department of Veterans  
7 Affairs, a branch of the Armed Forces of the United States or a licensed  
8 physician or naturopathic physician do not apply to a veteran who has filed  
9 the required certificate after attaining the age of 65 years or to a veteran  
10 who has filed, on or after September 27, 1987, a certificate certifying a disa-  
11 bility rating that, under federal law, is permanent and cannot be changed.

12 “(4)(a) Notwithstanding subsection (1) of this section, a surviving spouse  
13 may [*file a claim for*] **elect, at any time during the tax year, to continue**  
14 the exemption under ORS 307.250 [*at any time during the tax year*] **without**  
15 **filing a new claim** if:

16 “(A) The veteran died during the previous tax year; [*or*] **and**

17 “(B) The property designated as the homestead was acquired after March  
18 1 but prior to July 1 of the assessment year and the veteran died within 30  
19 days of the date the property was acquired.

20 “(b) **The surviving spouse of a veteran must notify the county**  
21 **assessor of the election.**

22 “[*(b)*] (c) [*The claim shall be allowed by*] **Upon receipt of the notice**, the  
23 county assessor **shall continue the exemption** if the surviving spouse  
24 meets all of the [*qualifications*] **eligibility requirements** for an exemption  
25 under ORS 307.250 other than the timely filing of a claim under subsection  
26 (1) of this section.

27 “[*(c)*] (d) If taxes on the exempt value have been paid, the taxes shall be  
28 refunded in the manner prescribed in paragraph (d) of this subsection. If  
29 taxes on the exempt value have not been paid, the taxes and any interest  
30 [*thereon shall be*] **on the taxes are** abated.

1       “[(d)] (e) 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. The refund under this  
5 subsection shall be made without interest. The county assessor and tax col-  
6 lector shall make the necessary corrections in the records of their offices.

7       “**SECTION 2.** ORS 307.286 is amended to read:

8       “307.286. (1) Upon compliance with ORS 307.289, **except as provided in**  
9 **subsection (2) of this section**, there shall be exempt from taxation up to  
10 \$60,000 of the assessed value of the homestead of any resident of this state  
11 who is:

12       “(a) Serving in the Oregon National Guard, military reserve forces or  
13 organized militia of any other state or territory of the United States; and

14       “(b) Performing service:

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

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

20       “**(2) The amount of the exemption granted under subsection (1) of**  
21 **this section shall be \$1,000 of the assessed value of the homestead for**  
22 **any property tax year in which the resident does not perform service**  
23 **as described in subsection (1)(b) of this section.**

24       “**(3) A homestead shall be disqualified for exemption under this**  
25 **section upon transfer of the homestead to new ownership.**

26       “[(2)] **(4) For each tax year beginning on or after July 1, 2006, the amount**  
27 **of the exemption [allowed] under subsection (1) or (2) of this section shall**  
28 **equal 103 percent of the [amount] respective amount of the exemption for**  
29 **the most recent prior tax year for which the amount was granted, if**  
30 **any.**

1        “[~~(3)~~] (5) As used in this section, ‘homestead’ means residential property  
2 that is owned by a person described in subsection (1) of this section and that  
3 **is, or**, but for military service, would be, occupied as a residence by the  
4 person.

5        **“SECTION 3. The amendments to ORS 307.260 and 307.286 by  
6 sections 1 and 2 of this 2023 Act apply to property tax years beginning  
7 on or after July 1, 2023.**

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

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