

Senate Joint Resolution 202

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 resolution would freeze the taxes levied on the homes of seniors. (Flesch Readability Score: 60.7).

Proposes an amendment to the Oregon Constitution directing the Legislative Assembly to enact a property tax relief program for 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

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

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

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

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

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

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

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

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

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

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

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

(b) **The Legislative Assembly shall so provide by law that each county shall have a simple and easily understandable process by which individuals may enroll their homes in the property 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, 2031.**

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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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