

Sample Statutory Language

Requested by Senator BOQUIST

1 On page 1 of the printed bill, line 3, after "305.140," insert "307.286,
2 307.289," and after "307.677," insert "310.165,".

3 On page 7, after line 3 insert:

4 "**SECTION 10a.** ORS 307.286 is amended to read:

5 "307.286. (1) Upon compliance with ORS 307.289, there shall be exempt
6 from taxation up to \$60,000 of the assessed value of the homestead of any
7 resident of this state who is:

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

10 "(b) Performing service:

11 "(A) Under Title 10 of the United States Code or pursuant to a deploy-
12 ment made under the authority of the Emergency Management Assistance
13 Compact; and

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

16 "(2) For each tax year beginning on or after July 1, 2006, the amount of
17 the exemption allowed under subsection (1) of this section shall equal 103
18 percent of the amount of the exemption for the prior tax year.

19 "(3) As used in this section, 'homestead' means residential property that
20 is owned by a person described in subsection (1) of this section and that, but
21 for military service, would be occupied as a residence by the person.

1 “(4)(a) When a resident described in subsection (1) of this section
2 completes the service described in subsection (1)(b) of this section, the
3 homestead of the resident may, upon application to the county
4 assessor, be granted a specially assessed value that equals the real
5 market value of the homestead as of January 1 of each assessment
6 year during which the homestead is specially assessed.

7 “(b) For the first property tax year for which the homestead is as-
8 sessed under this subsection, the homestead’s maximum specially as-
9 sessed value shall equal the product of the specially assessed value
10 multiplied by the ratio, not greater than 1.00, of the maximum as-
11 sessed value the homestead would have had for the applicable property
12 tax year if it had never been exempt under subsection (1) to the real
13 market value of the homestead.

14 “(c)(A) For each year after the first property tax year for which the
15 homestead is specially assessed under this subsection, and before dis-
16 qualification from the special assessment, the maximum specially as-
17 sessed value of the homestead shall equal the greater of 103 percent
18 of the homestead’s assessed value from the prior property tax year or
19 100 percent of the homestead’s maximum specially assessed value from
20 the prior property tax year.

21 “(B) If new property or new improvements are added to the home-
22 stead, the maximum specially assessed value of the homestead shall
23 be increased by the value of the new property or new improvements
24 multiplied by the ratio, not greater than 1.00, of the average maximum
25 assessed value over the average real market value of the homestead
26 for the assessment year of property in the same area and property
27 class.

28 “(5) The assessed value of the homestead for any property tax year
29 during which the homestead is specially assessed under subsection (4)
30 of this section shall be the lesser of:

1 “(a) The homestead’s maximum specially assessed value as deter-
2 mined under subsection (4) of this section; or

3 “(b) The homestead’s specially assessed value as determined under
4 subsection (4) of this section.

5 “(6) A claim for an initial year of special assessment shall be filed
6 in accordance with ORS 307.289.

7 “(7) The homestead shall be assessed and taxed as other property
8 similarly situated is assessed and taxed beginning with the property
9 tax year that immediately succeeds the earliest of:

10 “(a) The date on which the homestead is no longer occupied by the
11 owner as a homestead, except when the owner is required to be absent
12 by reason of health or active military service;

13 “(b) The date on which the homestead is rented to another person
14 for any duration; or

15 “(c) The date on which the homestead is sold or transferred to new
16 ownership.

17 “(8) ORS 315.037 does not apply to this section.

18 “SECTION 10b. ORS 307.289 is amended to read:

19 “307.289. (1) Each person qualifying for the exemption **or special as-**
20 **essment** under ORS 307.286 shall file with the county assessor, on forms
21 supplied by the assessor, a claim in writing on or before August 1 following
22 the end of the **most recent property** tax year for which the exemption is
23 claimed.

24 “(2) The claim shall set out the basis of the claim and designate the
25 property to which the exemption **or special assessment** may apply. Claims
26 for [exemptions] **exemption or special assessment** under ORS 307.286 shall
27 include a statement by the claimant under oath or affirmation setting forth
28 the basis for eligibility for the exemption **or special assessment**. The claim
29 shall also include an affidavit or affirmation of the claimant that the state-
30 ments contained [therein] **in the claim** are true.

1 “(3) Notwithstanding subsection (1) of this section and ORS 307.286 (1),
2 an individual described in ORS 307.286 (1) who applies prior to the date on
3 which service begins shall be allowed the exemption if the claimant has
4 written orders that require the performance of service for at least one day
5 during the tax year for which the exemption is being claimed and the
6 claimant is otherwise eligible for the exemption.

7 “(4)(a) Notwithstanding subsection (1) of this section and ORS 307.286 (1),
8 an individual who is lawfully occupying the homestead of the qualifying
9 person may file a claim for the exemption **or special assessment** under ORS
10 307.286 by the time prescribed in subsection (1) of this section if the quali-
11 fying person died while performing the service described in ORS 307.286
12 (1)(b)(A) during the current or prior tax year.

13 “(b) The claim shall be allowed by the county assessor if the qualifying
14 person met all of the qualifications for [an] exemption **or special assess-**
15 **ment** under ORS 307.286 prior to death, other than the number of consec-
16 utive days of service.

17 “(5)(a) If taxes on the exempt value have been paid, the taxes shall be
18 refunded in the manner prescribed in subsection (6) of this section. If taxes
19 on the exempt value have not been paid, the taxes and any interest
20 [thereon] **on the taxes** shall be abated.

21 “(b) **If the special assessment results in a refund of taxes paid, the**
22 **taxes shall be refunded in the manner prescribed in subsection (6) of**
23 **this section. If the taxes on the homestead have not been paid, any**
24 **unpaid taxes in excess of the amounts due under ORS 307.286 and any**
25 **interest on the taxes shall be abated.**

26 “(6)(a) The tax collector shall notify the governing body of the county
27 of any refund required under this section and the governing body shall cause
28 a refund of the taxes and any interest paid to be made from the unsegregated
29 tax collections account described in ORS 311.385.

30 “(b) The refund under this subsection shall be made without interest.

1 “(c) The county assessor and tax collector shall make the necessary cor-
2 rections in the records of their offices.

3 “**SECTION 10c.** ORS 310.165 is amended to read:

4 “310.165. (1) For any unit of property partially exempt from tax under
5 ORS 307.250, 307.370 or 308.459 or any other law, the assessor shall determine
6 the maximum amount of taxes on property to be imposed on such unit of
7 property under ORS 310.150, by using the lesser of the real market value or
8 the taxable value of the unit of property after the exemption has been ap-
9 plied.

10 “(2) For any unit of property that is specially assessed for ad valorem tax
11 purposes under ORS **307.286**, 308A.050 to 308A.128, 308A.250 to 308A.259,
12 308A.315, 321.257 to 321.390, 321.700 to 321.754, 321.805 to 321.855 or 358.480
13 to 358.545, the assessor shall determine the maximum amount of taxes on
14 property to be imposed on such property under ORS 310.150 by using the
15 lesser of the real market value or the specially assessed value of the prop-
16 erty.

17 “(3) In the case of any unit of property of which a part of the unit is
18 exempt from taxation, and that part may be identified both as to value and
19 physical description, the real market value of the unit shall not include the
20 value of the exempt part of the unit.

21 “(4) This subsection applies to any unit of property described in sub-
22 section (1) or (2) of this section for which the maximum amount of taxes
23 imposed has been determined under this section. If the unit of property is
24 subject to imposition of additional taxes due to disqualification from special
25 assessment or partial exemption, the determination of the maximum amount
26 of additional taxes that may be imposed due to disqualification shall be made
27 on the basis of the real market value of the property for the year to which
28 the additional taxes relate.

29 “**SECTION 10d.** The amendments to ORS **307.286**, **307.289** and **310.165**
30 **by sections 10a to 10c of this 2024 Act apply to property tax years be-**

1 **ginning on or after July 1, 2025.”**

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