

House Bill 3249

Sponsored by Representative WRIGHT

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 Act would grant a partial tax exemption for the home of a senior or the senior's surviving spouse. (Flesch Readability Score: 62.8).

Allows a partial exemption of ad valorem property taxes due on the owner-occupied principal dwelling of an individual who is at least 65 years of age and the individual's surviving spouse regardless of age.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to an exemption from property taxes for the homesteads of seniors; and prescribing an
3 effective date.

4 Whereas the harvesting of timber in Oregon has declined by almost 50 percent; and

5 Whereas revenue generated by the harvesting of timber is no longer able to adequately fund
6 many local, county and state services; and

7 Whereas additional taxes upon citizens and businesses have been created and implemented to
8 make up for the shortfall of revenue generated by the timber industry; and

9 Whereas the inflationary period since 2019 has created a large loss in purchasing power as well
10 as an increase in spending to maintain one's standard of living; and

11 Whereas this state's senior citizens live on a limited income, without the ability to increase
12 their income; and

13 Whereas home values continue to increase, thereby increasing the amount of property taxes
14 owed on one's home; now, therefore,

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

16 **SECTION 1. (1) As used in this section and section 2 of this 2025 Act, "homestead" has**
17 **the meaning given that term in ORS 311.666.**

18 **(2) Upon compliance with section 2 of this 2025 Act, 50 percent of the assessed value of**
19 **a homestead meeting the requirements of subsection (3) of this section shall be exempt from**
20 **ad valorem property taxation.**

21 **(3) The property for which a claim is filed must:**

22 **(a) Be the homestead of:**

23 **(A) An individual who is or will become at least 65 years of age during the property tax**
24 **year for which the file is claimed; or**

25 **(B) Regardless of age, the surviving spouse of an individual described in subparagraph (A)**
26 **of this paragraph.**

27 **(b) Have been the homestead of the individual filing the claim for at least five years**
28 **preceding April 1 of the year in which the claim is filed.**

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 (4) A partial exemption allowed under this section is in addition to and not in lieu of any
2 other property tax limit, partial exemption, special assessment, deferral or credit.

3 **SECTION 2.** (1)(a) An individual seeking the partial exemption for a homestead allowable
4 under section 1 of this 2025 Act must file with the county assessor, on forms supplied by the
5 assessor, a claim in writing on or before April 1 immediately preceding the property tax year
6 for which the partial exemption is claimed.

7 (b)(A) The surviving spouse described in section 1 (3)(a)(B) of this 2025 Act of an indi-
8 vidual whose homestead has been granted a partial exemption under this section may elect,
9 at any time during the property tax year, to continue the partial exemption without filing a
10 new claim if the individual died during the previous property tax year.

11 (B) The surviving spouse of the individual must notify the county assessor of the
12 election.

13 (C) Upon receipt of the notice, the county assessor shall continue the partial exemption
14 if the surviving spouse meets all the eligibility requirements to claim the partial exemption
15 other than the timely filing of a claim under paragraph (a) of this subsection.

16 (2) The claim of an individual or surviving spouse must:

17 (a) Be in writing on a form supplied by the Department of Revenue;

18 (b) Designate the homestead to which the partial exemption will apply;

19 (c) Recite all facts establishing the eligibility of the homestead for, and of the individual
20 or surviving spouse to claim, the partial exemption;

21 (d) Have attached documentary proof showing:

22 (A) The individual's age;

23 (B) For the surviving spouse of an individual, the official spousal and death records of
24 the individual;

25 (C) That the residence is the individual's or the surviving spouse's homestead;

26 (D) That the individual or surviving spouse is a United States citizen or is legally resident
27 in the United States; and

28 (E) Any other information the department considers necessary for processing the claim;
29 and

30 (e) Include a written declaration made by the individual or surviving spouse under pen-
31 alties for false swearing under ORS 162.075 that the statements contained in the claim are
32 true.

33 **SECTION 3.** Sections 1 and 2 of this 2025 Act apply to property tax years beginning on
34 or after July 1, 2026.

35 **SECTION 4.** This 2025 Act takes effect on the 91st day after the date on which the 2025
36 regular session of the Eighty-third Legislative Assembly adjourns sine die.