

**PROPOSED AMENDMENTS TO
SENATE BILL 434**

1 On page 1 of the printed bill, line 3, delete “and 307.260” and insert “,
2 307.260 and 307.270”.

3 Delete lines 5 through 30.

4 On page 2, delete lines 1 through 21 and insert:

5 **“SECTION 1. ORS 307.250 is amended to read:**

6 **“307.250. (1) As used in [*this section and ORS 307.260, 307.262 and***
7 ***307.270,*] **ORS 307.250 to 307.280:****

8 **“(a) ‘Surviving spouse of a veteran’ means the surviving spouse of**
9 **a veteran who remains unmarried.**

10 **“(b) ‘Veteran’ has the meaning given that term in ORS 408.225.**

11 **“(2) Upon compliance with ORS 307.260, there shall be exempt from tax-**
12 **ation not to exceed \$15,000 of the assessed value of the homestead or per-**
13 **sonal property of any of the following residents of this state other than those**
14 **described in subsection (3) or (4) of this section:**

15 **“(a) Any veteran who is officially certified by the United States Depart-**
16 **ment of Veterans Affairs or any branch of the Armed Forces of the United**
17 **States as having disabilities of 40 percent or more.**

18 **“(b) Any veteran having served with the United States Armed Forces who,**
19 **as certified by one duly licensed physician, is rated as having disabilities of**
20 **40 percent or more. However, a veteran shall be entitled to the exemption**
21 **granted under this paragraph only if the veteran during the calendar year**
22 **immediately preceding the assessment year for which the exemption is**

1 claimed had total gross income, including pensions, disability compensation
2 or retirement pay, or any combination of such payments from the United
3 States Government on account of such service, of not more than 185 percent
4 of federal poverty guidelines.

5 “[*c*) *The surviving spouse remaining unmarried of a veteran, but the ex-*
6 *emption shall apply only to the period preceding the date of the first remar-*
7 *riage of the surviving spouse.*]

8 **“(c) The surviving spouse of a veteran.**

9 “(3) Upon compliance with ORS 307.260, there shall be exempt from tax-
10 ation not to exceed \$18,000 of the assessed value of the homestead or per-
11 sonal property of any of the following residents of this state:

12 “(a) Any veteran who is officially certified by the United States Depart-
13 ment of Veterans Affairs or any branch of the Armed Forces of the United
14 States as having service-connected disabilities of **at least 40 percent** [*or*
15 *more*] **but less than 100 percent.**

16 “(b) The surviving spouse [*remaining unmarried*] of a veteran, if the vet-
17 eran died as a result of service-connected injury or illness or if the veteran
18 received at least one year of the maximum exemption from taxation
19 [*allowed*] **granted** under paragraph (a) of this subsection after 1981 for a
20 veteran certified as having service-connected disabilities of **at least 40 per-**
21 **cent** [*or more*] **but less than 100 percent.**

22 **“(4) Upon compliance with ORS 307.260, there shall be exempt from**
23 **taxation not to exceed \$60,000 of the assessed value of the homestead**
24 **or personal property of any of the following residents of this state:**

25 **“(a) Any veteran who is officially certified by the United States**
26 **Department of Veterans Affairs or any branch of the Armed Forces**
27 **of the United States as having service-connected disabilities of 100**
28 **percent.**

29 **“(b) The surviving spouse of a veteran, if the veteran died as a re-**
30 **sult of service-connected injury or illness or if the veteran received**

1 **at least one year of the maximum exemption from taxation granted**
2 **under paragraph (a) of this subsection after 1981 for a veteran certified**
3 **as having service-connected disabilities of 100 percent.**

4 “[~~(4)~~] **(5)** The amount of the exemption [*allowed*] **granted** under sub-
5 section (2), [*or*] (3) **or (4)** of this section shall equal 103 percent of the
6 amount of the exemption for the prior tax year.

7 “**(6) An exemption granted under this section to the property of a**
8 **surviving spouse of a veteran applies solely to the period preceding the**
9 **date of the first remarriage of the surviving spouse of a veteran and**
10 **ends on the date of remarriage.”.**

11 On page 3, delete lines 44 and 45 and delete page 4 and insert:

12 “**SECTION 3.** ORS 307.270 is amended to read:

13 “307.270. (1) The exemption under ORS 307.250 shall apply to property
14 [*any such*] **that an eligible** veteran or surviving spouse **of a veteran** may
15 own, or have in possession under a recorded contract of purchase, on Janu-
16 ary 1 of the year in which the exemption is claimed.

17 “**(2)** The exemption shall first apply to the homestead of the veteran or
18 surviving spouse **of a veteran** and then to the personal property of the vet-
19 eran or surviving spouse **of a veteran.**

20 “**(3)** Property of the spouse of [*any such veteran where they*] **a veteran**
21 **in which the veteran and the spouse of the veteran** are living together
22 and **are** occupying [*the same*] as their homestead shall be deemed the home-
23 stead of the veteran.

24 “**(4)** When [*any such*] **a veteran** or surviving spouse **of a veteran** applies
25 for exemption on properties in two or more counties, the total amount of the
26 exemption allowed in all such counties [*shall*] **may** not exceed the maximum
27 amount of exemption under ORS 307.250.

28 “[~~(2)~~] **(5)** For each [*qualified*] **eligible** veteran or surviving spouse **of a**
29 **veteran** only one valid and allowable claim for an exemption on a homestead
30 [*shall*] **may** be permitted in any one assessment year.

1 **“SECTION 4. ORS 307.250, 307.260, 307.262, 307.270 and 307.280 are**
2 **added to and made a part of ORS 307.250 to 307.280.**

3 **“SECTION 5. The amendments to ORS 307.250, 307.260 and 307.270**
4 **by sections 1 to 3 of this 2015 Act apply to property tax years beginning**
5 **on or after July 1, 2015.**

6 **“SECTION 6. This 2015 Act takes effect on the 91st day after the**
7 **date on which the 2015 regular session of the Seventy-eighth Legisla-**
8 **tive Assembly adjourns sine die.”.**

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