

**PROPOSED AMENDMENTS TO
SENATE BILL 197**

1 On page 1 of the printed bill, line 2, delete “amending ORS 316.043 and
2 316.044;”.

3 Delete lines 5 through 30 and delete pages 2 and 3 and insert:

4 **“SECTION 1. (1) As used in this section:**

5 **“(a) ‘Fire service professional’ and ‘police officer’ have the**
6 **meanings given those terms in ORS 181.610.**

7 **“(b) ‘Homestead’ means real or personal property that is an**
8 **owner-occupied primary residence.**

9 **“(c) ‘Surviving spouse’ means the spouse of a fire service profes-**
10 **sional or police officer killed in the line of duty.**

11 **“(2) A county may provide, by ordinance or resolution, that the first**
12 **\$250,000 of assessed value of the homesteads of surviving spouses lo-**
13 **cated in the county shall be exempt from all taxes, fees, charges and**
14 **assessments imposed by all taxing jurisdictions on the homesteads.**

15 **“(3)(a) A surviving spouse seeking the exemption granted under this**
16 **section must file an application with the county assessor on or before**
17 **April 1 preceding the first property tax year for which the exemption**
18 **is sought.**

19 **“(b) The application must:**

20 **“(A) Be made on a form prescribed by the Department of Revenue;**

21 **“(B) Designate the property for which the exemption is claimed;**

22 **“(C) Include a statement setting forth the basis for eligibility for**

1 **the exemption; and**

2 **“(D) Include a written statement signed by the surviving spouse**
3 **affirming that all information contained in the application is true.**

4 **“(c) A timely application shall be approved if all requirements for**
5 **the exemption are met.**

6 **“SECTION 2. 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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