

**PROPOSED AMENDMENTS TO
A-ENGROSSED SENATE BILL 197**

1 On page 1 of the printed A-engrossed bill, delete lines 4 through 23 and
2 insert:

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

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

6 **“(b) ‘Homestead’ means the owner-occupied principal dwelling, ei-**
7 **ther real or personal property, owned by a surviving spouse and the**
8 **tax lot upon which the dwelling is located.**

9 **“(c) ‘Surviving spouse’ means the spouse of a fire service profes-**
10 **sional or police officer killed in the line of duty who has not remarried**
11 **after the death of the fire service professional or police officer.**

12 **“(2)(a) A county may provide, by ordinance or resolution, that up**
13 **to \$250,000 of assessed value of each homestead located in the county**
14 **shall be exempt from ad valorem property taxes imposed by all taxing**
15 **jurisdictions on the homestead.**

16 **“(b) An exemption granted under this section applies solely to the**
17 **period preceding the date of the first remarriage of the surviving**
18 **spouse after the death of the fire service professional or police officer**
19 **and ends on the date of remarriage.**

20 **“(3)(a) A surviving spouse seeking an exemption granted pursuant**
21 **to this section must file an application with the county assessor on**
22 **or before April 1 preceding the property tax year for which the ex-**

1 **emption is sought.**

2 **“(b) If the homestead designated in the claim for exemption is ac-**
3 **quired after March 1 and before July 1, the claim for that year must**
4 **be filed within 30 days after the date of acquisition.**

5 **“(c) Notwithstanding paragraphs (a) and (b) of this subsection, a**
6 **claim may be filed for the current tax year:**

7 **“(A) On or before December 31 of the tax year, if the claim is ac-**
8 **companied by a late filing fee in an amount equal to the greater of \$200**
9 **or one-tenth of one percent of the real market value as of the most**
10 **recent assessment date of the homestead to which the claim pertains.**

11 **“(B) On or before April 1 of the tax year, if the claim is accompa-**
12 **nied by a late filing fee of \$200 and the claimant is a first-time filer,**
13 **as defined in ORS 307.162, or demonstrates good and sufficient cause,**
14 **as defined in ORS 307.162, for failing to file a timely claim.**

15 **“(4)(a) An application for an exemption granted pursuant to this**
16 **section must:**

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

18 **“(B) Designate the property for which the exemption is claimed and**
19 **be accompanied by documentation showing the surviving spouse’s**
20 **ownership of the homestead;**

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

23 **“(D) Be accompanied by a document that:**

24 **“(i) Is issued by the fire service agency or law enforcement unit**
25 **that employed or utilized the fire service professional or police officer**
26 **at the time of death; and**

27 **“(ii) Certifies that the fire service professional or police officer was**
28 **killed in the line of duty; and**

29 **“(E) Include a written statement signed by the surviving spouse**
30 **affirming that all information contained in the application is true.**

1 **“(b) A timely application shall be approved if all requirements for**
2 **the exemption are met.”.**

3
