

Senate Bill 700

Sponsored by Senator KNOPP; Representative WHISNANT

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**.

Sets limit on taxes due on homesteads of seniors living on fixed income equal to total amount of taxes due for property tax year preceding first property tax year for which relief allowed. Abates taxes in excess of limit.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property taxes due on the homestead of certain seniors; and prescribing an effective
3 date.

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

5 **SECTION 1. (1) Notwithstanding any other provision of law, the total amount of property**
6 **taxes due with respect to a homestead, as defined in ORS 311.666, owned or co-owned by an**
7 **individual described in subsection (3) of this section who has filed a valid claim under sub-**
8 **section (4) of this section may not exceed the limit described in subsection (2) of this section.**

9 (2)(a) **The limit referred to in subsection (1) of this section equals the total amount of**
10 **property taxes due as shown on the tax statement delivered pursuant to ORS 311.250 with**
11 **respect to the homestead for the property tax year immediately preceding the first property**
12 **tax year to which a valid claim filed under subsection (4) of this section relates. Amounts in**
13 **excess of the limit for any property tax year shall be abated.**

14 (b) **The limit applies to only the first 10 acres of land on which the homestead is situated**
15 **and to only the portion of a multiunit dwelling that the individual actually occupies as a**
16 **homestead. The limit may be transferred to a new homestead once every three years.**

17 (3) **An individual is eligible to file a claim for the relief allowable under this section if:**

18 (a) **The individual is 65 years of age or older at the time the claim is filed; and**

19 (b) **The individual's primary sources of income are fixed income sources.**

20 (4)(a) **An individual's claim for the relief allowable under this section must:**

21 (A) **Be in writing on a form supplied by the Department of Revenue;**

22 (B) **Describe the homestead;**

23 (C) **Recite all facts establishing the eligibility of the homestead for, and of the individual**
24 **to claim, the relief; and**

25 (D) **Have attached:**

26 (i) **Any documentary proof required by the department; and**

27 (ii) **A written declaration by the individual that the statements contained in the claim**
28 **are true.**

29 (b) **The claim must be filed with the assessor of the county in which the homestead is**
30 **located after January 1 and on or before April 15 immediately preceding the property tax**

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 year for which the relief is claimed.

2 (5) The county assessor shall forward each claim filed under this section to the depart-
3 ment, and the department shall determine whether the homestead is eligible for, and the
4 individual is eligible to claim, the relief.

5 (6) If the individual and the homestead are determined to be eligible, a timely claim for
6 the relief has the effect of requiring the county assessor to determine the total amount of
7 taxes due on the individual's homestead within the limit described in subsection (2) of this
8 section.

9 (7) Any individual aggrieved by the denial of a claim for the relief allowable under this
10 section may appeal in the manner provided by ORS 305.404 to 305.560.

11 (8) The relief allowable under this section is in addition to and not in lieu of any other
12 property tax limit, partial exemption, special assessment or deferral.

13 **SECTION 2.** Section 1 of this 2017 Act applies to property tax years beginning on or after
14 July 1, 2018.

15 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017
16 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.
17
