

SENATE AMENDMENTS TO SENATE BILL 434

By COMMITTEE ON VETERANS AND EMERGENCY PREPAREDNESS

April 29

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

2 Delete lines 5 through 30.

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

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

5 “307.250. (1) As used in [*this section and ORS 307.260, 307.262 and 307.270,*] **ORS 307.250 to**
6 **307.280:**

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

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

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

13 “(a) Any veteran who is officially certified by the United States Department of Veterans Affairs
14 or any branch of the Armed Forces of the United States as having disabilities of 40 percent or more.

15 “(b) Any veteran having served with the United States Armed Forces who, as certified by one
16 duly licensed physician, is rated as having disabilities of 40 percent or more. However, a veteran
17 shall be entitled to the exemption granted under this paragraph only if the veteran during the cal-
18 endar year immediately preceding the assessment year for which the exemption is claimed had total
19 gross income, including pensions, disability compensation or retirement pay, or any combination of
20 such payments from the United States Government on account of such service, of not more than 185
21 percent of federal poverty guidelines.

22 “[*(c) The surviving spouse remaining unmarried of a veteran, but the exemption shall apply only*
23 *to the period preceding the date of the first remarriage of the surviving spouse.*]

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

25 “(3) Upon compliance with ORS 307.260, there shall be exempt from taxation not to exceed
26 \$18,000 of the assessed value of the homestead or personal property of any of the following residents
27 of this state:

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

31 “(b) The surviving spouse [*remaining unmarried*] of a veteran, if the veteran died as a result of
32 service-connected injury or illness or if the veteran received at least one year of the maximum ex-
33 emption from taxation [*allowed*] **granted** under paragraph (a) of this subsection after 1981 for a
34 veteran certified as having service-connected disabilities of **at least 40 percent [or more] but less**
35 **than 100 percent.**

1 “(4) Upon compliance with ORS 307.260, there shall be exempt from taxation not to ex-
2 ceed \$60,000 of the assessed value of the homestead or personal property of any of the fol-
3 lowing residents of this state:

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

7 “(b) The surviving spouse of a veteran, if the veteran died as a result of service-
8 connected injury or illness or if the veteran received at least one year of the maximum ex-
9 emption from taxation granted under paragraph (a) of this subsection after 1981 for a
10 veteran certified as having service-connected disabilities of 100 percent.

11 “[(4)] (5) The amount of the exemption [allowed] granted under subsection (2), [or] (3) or (4) of
12 this section shall equal 103 percent of the amount of the exemption for the prior tax year.

13 “(6) An exemption granted under this section to the property of a surviving spouse of a
14 veteran applies solely to the period preceding the date of the first remarriage of the surviv-
15 ing spouse of a veteran and ends on the date of remarriage.”.

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

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

18 “307.270. (1) The exemption under ORS 307.250 shall apply to property [any such] **that an eli-**
19 **gible** veteran or surviving spouse **of a veteran** may own, or have in possession under a recorded
20 contract of purchase, on January 1 of the year in which the exemption is claimed.

21 “(2) The exemption shall first apply to the homestead of the veteran or surviving spouse **of a**
22 **veteran** and then to the personal property of the veteran or surviving spouse **of a veteran**.

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

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

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

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

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

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