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**CHAPTER 888**  
**Property Tax Exemption for the Homesteads of the Surviving Spouse of**  
**Certain Public Safety Officers**

- 888.01 Purpose; Authority.
- 888.02 Definitions.
- 888.03 Exemption.
- 888.04 Procedure.
- 888.05 Effective Date.

**CROSS REFERENCES**

Senate Bill 1513 (2016)

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**888.01 PURPOSE; AUTHORITY.**

The purpose of this Chapter is to provide a property tax exemption for the homesteads of the surviving spouse of certain public safety officers. This Chapter is authorized by Oregon Senate Bill 1513 (2016).

**888.02 DEFINITIONS.**

As used in this Chapter:

- (a) Fire Service Professional, Police Officer and Reserve Officer - have the meanings given those terms in ORS 181A.355.
- (b) Homestead - means the owner-occupied principal dwelling, either real or personal property, owned by a surviving spouse and the tax lot upon which the dwelling is located.
- (c) Surviving Spouse - means the spouse of a fire service professional, police officer or reserve officer killed in the line of duty who has not remarried after the death of the fire service professional, police officer or reserve officer.

**888.03 EXEMPTION.**

- (a) Up to \$250,000 of assessed value of each homestead located in Jackson County shall be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead.
- (b) An exemption granted under this section applies solely to the period preceding the date of the first remarriage of the surviving spouse after the death of the fire service professional, police officer or reserve officer and ends on the date of remarriage.

**888.04 PROCEDURE.**

- (a) A surviving spouse seeking an exemption granted pursuant to this Chapter must file an application with the county assessor on or before April 1 preceding the property tax year for which the exemption is sought.
- (b) If the homestead designated in the claim for exemption is acquired after March 1 and before July 1, the claim for that year must be filed within 30 days after the date of acquisition.
- (c) Notwithstanding paragraphs (a) and (b) of this subsection, a claim may be filed for the current tax year:
- (1) On or before December 31 of the tax year, if the claim is accompanied by a late filing fee in an amount equal to the greater of \$200 or one-tenth of one percent of the real market value as of the most recent assessment date of the homestead to which the claim pertains.
  - (2) On or before April 1 of the tax year, if the claim is accompanied by a late filing fee of \$200 and the claimant is a first-time filer, as defined in ORS 307.162, or demonstrates good and sufficient cause, as defined in ORS 307.162, for failing to file a timely claim.
- (d) An application for an exemption granted pursuant to this section must:
- (1) Be made on a form prescribed by the Department of Revenue;
  - (2) Designate the property for which the exemption is claimed and be accompanied by documentation showing the surviving spouse's ownership of the homestead;
  - (3) Include a statement setting forth the basis for eligibility for the exemption;
  - (4) Be accompanied by a document that (i) is issued by the fire service agency or law enforcement unit that employed or utilized the fire service professional, police officer or reserve officer at the time of death, and (ii) certifies that the fire service professional, police officer or reserve officer was killed in the line of duty; and
  - (5) Include a written statement signed by the surviving spouse affirming that all information contained in the application is true.

(e) A timely application shall be approved if all requirements for the exemption are met.

**888.05 EFFECTIVE DATE.**

If approved by the voters of the County at the November 8, 2016, General Election, this Chapter shall be effective 30 days following the election, or December 8, 2016.

(Ord. 2016-12. Passed 12-08-16.)