

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO: 16-06

IN THE MATTER OF AMENDING LANE CODE
CHAPTER 4 TO CREATE AN EXEMPTION FOR
REAL PROPERTY TAXATION PURSUANT TO SB
1513 (2016) FOR THE SURVIVING SPOUSES OF
CERTAIN EMERGENCY SERVICE PERSONNEL

WHEREAS, the Board of Commissioners wishes to provide an exemption for real property taxation for the surviving spouses of certain emergency personnel; and

WHEREAS, Senate Bill 1513 was approved during the regular session of the Seventy-eighth Legislative Assembly with an effective date of June 2, 2016; and

WHEREAS, Senate Bill 1513 allows counties to provide an exemption by ordinance or resolution; and

WHEREAS, pursuant to Lane Code 2.020 (3), all amendments to the Code must be made by ordinance; and

WHEREAS, this Ordinance complies with the requirements set forth in the Lane County Charter and the Lane County Code.

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDAINS** as follows:

1. Chapter 4 of Lane Code is hereby amended by removing and inserting the following sections:

REMOVE THESE SECTIONS

NONE

INSERT THESE SECTIONS

4.400 – 4.415

These sections are attached hereto and incorporated herein by this reference. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion constitutes a separate, distinct and independent provision, and such holding does not affect the validity of the remaining portions hereof.

2. Nothing herein is intended to, nor acts to amend, replace, or otherwise conflict with any other ordinances of Lane County or any other Code or statutory provisions unless expressly so stated.

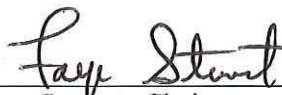
3. If any section, subsection, sentence, clause, phrase or portion of this Ordinance, including any exhibit, is for any reason held invalid or unconstitutional by any court or

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administrative agency of competent jurisdiction, such portion is deemed a separate, distinct, and independent provision, and such holding does not affect the validity of the remaining portions.

4. The office of Lane County Legal Counsel is authorized to codify this Ordinance and to make any technical changes, not affecting its substance, as are reasonably necessary to accomplish codification.

ENACTED this 27th day of September 2016.



Faye Stewart, Chair
Lane County Board of Commissioners



Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 9-6-16



LANE COUNTY OFFICE OF LEGAL COUNSEL

4.400

Lane Code

4.415

**LANE COUNTY REAL PROPERTY TAX EXEMPTION FOR THE SURVIVING
SPOUSES OF CERTAIN EMERGENCY SERVICE PERSONNEL**

4.400 Title.

This subchapter is the Lane County Real Property Tax Exemptions for the Surviving Spouses of Certain Emergency Service Personnel.

4.405 Definitions.

Fire service professional has the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

Police officer has the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

Reserve officer has the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

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.

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.

4.410 Policy.

As authorized by Senate Bill 1513 (2016), Lane County hereby provides that up to \$250,000 of assessed value of the homestead owned by a surviving spouse and the tax lot upon which the dwelling is located will be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead and the tax lot upon which the dwelling is located. This exemption 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 the remarriage.

4.415 Application.

The application process for this exemption is as follows.

(1) A surviving spouse seeking an exemption under this code must file an application with the county assessor on or before April 1 preceding the property tax year for which the exemption is sought.

(2) 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.

(3) Notwithstanding paragraphs (1) and (2) above, a claim may be filed for the current tax year:

a. 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.

b. 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 the first-time filer, as

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Bold indicates material being added
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE
FORMAT**

4.415

Lane Code

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defined in ORS 307.161 [Or. Laws Ch. 56] (2016), or demonstrates good and sufficient cause, as defined in ORS 307.162 [Or. Laws Ch. 56] (2016), for failing to file a timely claim.

(4) An application for exemption granted pursuant to this section must:

a. Be made on a form prescribed by the Department of Revenue;

b. Designate the property for which the exemption is claimed and be accompanied by documentation showing the surviving spouse's ownership of the homestead;

c. Include a statement setting forth the basis for eligibility for the exemption;

d. 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

e. Include a written statement signed by the surviving spouse affirming that all information contained in the application is true.

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

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a. 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.

b. 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 the first-time filer, as defined in ORS 307.161 [Or. Laws Ch. 56] (2016), or demonstrates good and sufficient cause, as defined in ORS 307.162 [Or. Laws Ch. 56] (2016), for failing to file a timely claim.

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 - d. 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
 - e. Include a written statement signed by the surviving spouse affirming that all information contained in the application is true.
- (5) A timely application will be approved if all requirements for the exemption are met.