

House Bill 3095

Sponsored by Representative HUNT; Representatives BOQUIST, BRUUN, KOMP

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**.

Permits individual ordered to active military service to elect to defer property taxes for period of time individual is performing active military service.

Applies to tax years beginning on or after July 1, 2006.

A BILL FOR AN ACT

1
2 Relating to deferral of homestead property taxes.

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

4 **SECTION 1. Section 2 of this 2005 Act is added to and made a part of ORS 311.666 to**
5 **311.701.**

6 **SECTION 2. (1) An individual who has been ordered to active military service may elect**
7 **to defer the property taxes on the homestead owned by the individual by filing a claim for**
8 **deferral with the county assessor under ORS 311.666 to 311.701 for the period of the tax year**
9 **during which the individual is performing military service. The amount of the deferral shall**
10 **be prorated, based on the number of months in the tax year the individual is engaged in ac-**
11 **tive military service.**

12 **(2) The individual shall file a claim for deferral within 90 days of being ordered to active**
13 **service and shall include with the claim proof of official orders showing that the individual**
14 **has been ordered to active military service.**

15 **(3) ORS 311.668 (1)(b) and 311.689 do not apply to an individual who elects to defer prop-**
16 **erty taxes under subsection (1) of this section.**

17 **(4) If the claim is filed after the payment of property taxes for the tax year, the county**
18 **tax collector shall refund the amount to be deferred to the individual and shall send a**
19 **statement of the deferred amount to the Department of Revenue.**

20 **(5) The Department of Revenue shall pay the amount deferred as provided in ORS 311.676.**

21 **SECTION 3. Section 2 of this 2005 Act applies to tax years beginning on or after July 1,**
22 **2006.**

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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.