

BEFORE THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

FOR THE COUNTY OF YAMHILL

SITTING FOR THE TRANSACTION OF COUNTY BUSINESS

In the Matter of Providing a Tax Exemption)
For the Homesteads of Surviving Spouses) BOARD ORDER 16-330
Of Certain Public Safety Officers;) RESOLUTION 16-8-11-1
Implementing Senate Bill 1513 (2016))

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON (“the Board”) sat for the transaction of County business in formal session on Thursday, August 11, 2016 at 10:00 a.m. in Room 32 of the courthouse, Commissioners Mary Starrett, Stan Primozych and Allen Springer being present.

WHEREAS, the Oregon Legislature has enacted Senate Bill 1513 (2016), which states that a county may provide, by ordinance or resolution, for an ad valorem property tax exemption of up to \$250,000 of assessed value on the homestead of the surviving spouses of certain public safety officers, as provided under SB 1513.

WHEREAS, the Board desires to provide for such an ad valorem property tax exemption of up to \$250,000 of assessed value on the homestead of the surviving spouses of certain public safety officers, as provided under SB 1513, NOW THEREFORE

IT IS HERBY ORDERED AND RESOLVED BY THE BOARD AS FOLLOWS:

1. That for the Surviving Spouse (as that term is defined in SB 1513) of a Fire Service Professional, Police Officer, and Reserve Officer (as those terms are defined in SB 1513) seeking an exemption pursuant to SB 1513, up to \$250,000.00 of assessed value of the Homestead (as that term is defined in SB 1513) shall be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the qualifying Homestead.
2. Such exemption shall be granted provided the Surviving Spouse satisfies all other applicable exemption application requirements and criteria as set forth in SB 1513 or as otherwise established in accordance with SB 1513 by the Yamhill County Assessor’s office.

DONE at McMinnville, Oregon this 11th day of August, 2016.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN
County Clerk

Chair



MARY STARRETT

By: 
Deputy Lucy Flores-Mendez

Commissioner



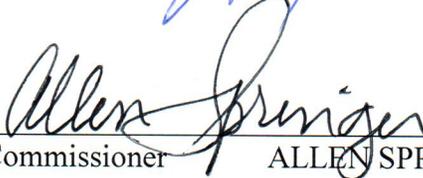
STAN PRIMOZICH

APPROVED AS TO FORM:



CHRISTIAN BOENISCH
County Counsel

Commissioner



ALLEN SPRINGER

Enrolled
Senate Bill 1513

Sponsored by Senators GIROD, COURTNEY, KNOPP, JOHNSON (Presession filed.)

CHAPTER

AN ACT

Relating to a property tax exemption for the homesteads of the surviving spouses of certain public safety officers; and prescribing an effective date.

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

SECTION 1. (1) As used in this section:

(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.

(2)(a) A county may provide, by ordinance or resolution, that up to \$250,000 of assessed value of each homestead located in the 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.

(3)(a) A surviving spouse seeking an exemption granted pursuant to this section 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:

(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 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.

(4)(a) An application for an 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.

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

SECTION 2. This 2016 Act takes effect on the 91st day after the date on which the 2016 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

Passed by Senate February 19, 2016

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Lori L. Brocker, Secretary of Senate

.....
Peter Courtney, President of Senate

Passed by House February 29, 2016

.....
Tina Kotek, Speaker of House

Received by Governor:

.....M,....., 2016

Approved:

.....M,....., 2016

.....
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M,....., 2016

.....
Jeanne P. Atkins, Secretary of State



Excellence in Service™

Yamhill County Sheriff's Office

Sheriff Tim Svenson

535 NE 5th Street, Room 143, McMinnville, Oregon 97128-4595

Business Office: (503) 434-7506 • Fax: (503) 472-5330

Jail: (503) 434-7507 • Fax: (503) 434-7534 Email: sheriff@co.yamhill.or.us

MEMO

Date: July 26, 2016

To: Commissioners

From: Sheriff Tim Svenson

Re: Yamhill County Adoption of SB 1513

I am writing this memo on behalf of Law Enforcement and Fire agencies across our County to request your adoption of a County Ordinance or Resolution to allow for the parameters of the Homestead Tax exemption outlined in Senate Bill 1513. SB 1513 became law on June 2nd, 2016 and provides assistance to those surviving families who have been impacted as a result of first responders killed in the line of duty. The bill authorizes counties to exempt up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of any fire service professional, police officer or reserve officer killed in the line of duty. There are several other provisions included in this law so I attached a copy for your review.

I have also attached letters of support from City of McMinnville Police Chief Matt Scales as well as City of Yamhill Police Chief Greg Graven. As outlined in the law, the County Commissioners can adopt an ordinance or resolution allowing for this exemption and I would urge you to consider taking action. On behalf of all Law Enforcement agencies and Fire Agencies in the County, I thank you for your consideration of this request.

Sheriff Tim Svenson

Accepted by Yamhill County
Board of Commissioners on

8.11.16 by Board Order

16-330



McMinnville

Police Department

Matt Scales, Chief of Police • 121 SW Adams St. • McMinnville, Oregon 97128-4997 • (503)434-7307 • Fax (503)434-2335

To: Tim Svenson, Yamhill County Sheriff
From: Matt Scales, Chief of Police
Date: July 1, 2016
Reference: Yamhill County Commissioners adoption of SB 1513

Sheriff,

Attached to this cover letter are two letters requesting the Yamhill County Commissioners adopt by ordinance or resolution, SB 1513 which became effective June 2nd, 2016. Chief Graven from the Yamhill Police Department and I believe this is just a small way to support the first responder families when support is needed most. I know you are a steadfast supporter of this bill, and I look forward to working with you and the commissioners to see this homestead tax exemption for surviving spouses become a reality in Yamhill County.

Please pass along these letters to the commissioners for consideration.

Regards,

A handwritten signature in black ink that reads "Matt Scales".

Matt Scales, Chief of Police



McMinnville

Police Department

Matt Scales, Chief of Police • 121 SW Adams St. • McMinnville, OR 97128 • (503)434-7307 • Fax (503)434-2335

Yamhill County Commissioners
535 NE 5th St,
McMinnville, OR 97128

June 22nd, 2016

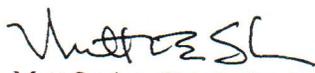
Dear Yamhill County Commissioners:

I am sending this letter to notify you that Senate Bill 1513 became effective June 2, 2016. This bill provides assistance to those surviving families who have been impacted as a result of first responders killed in the line of duty. Senate Bill 1513 is a property tax exemption for families of first responders who have lost their lives in the line of duty.

This bill authorizes counties to exempt up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of fire service professional, police officer or reserve officer killed in line of duty from ad valorem property taxes imposed by all taxing jurisdictions. "Homestead" is defined as owner-occupied principal dwelling, either real or personal property, owned by a surviving spouse and the tax lot upon which the dwelling is located. This bill has to be adopted by each individual county.

This bill has been specifically written for our local law enforcement officers and firefighters to ensure those who have given all they can give receive the appropriate services for their families. It is dedicated to preserving the memory of first responders who have paid the ultimate sacrifice to their community by supporting their families and providing assistance where needed. These surviving families deserve the proper respect during the most difficult time in their lives. We believe there is no better way to honor the fallen than to help the families left behind. In doing so, we also honor the memory of those men and women who daily decide to sacrifice their safety and time away from their family to protect us.

As first responders, we have experienced the loss of too many of our co-workers lives in the line of duty and we know all too well the trauma left to the surviving families. We support our first responder families where support is needed, as does the Oregon Association of Chiefs of Police, and we are reaching out to you to support and adopt Senate Bill 1513 in Yamhill County.


Matt Scales, Chief of Police

Background Information:

SB 1513: LODD Homestead Tax Exemption for Surviving Spouse (Police and Fire)

Position: Support

Oregon Laws: 2016 Oregon Laws, Chapter 56

Effective Date: June 2nd, 2016

Enrolled Bill Link: Click on: [**SB 1513 Enrolled Bill**](#)

Comments: Senator Fred Girod (R-Stayton) introduced this measure to provide additional assistance to the surviving spouses of police officers and firefighters.

Key Provisions: SB 1513A includes the following key provisions:

- Allows a county, by ordinance or resolution, to exempt the first \$250,000 of assessed value of homesteads of surviving spouses of a fire service professional, police officer or reserve officer killed in the line of duty.
- Provides that the benefit only continues while the surviving spouse remains unmarried.
- Applies the exemption to all ad valorem property taxes imposed by all taxing jurisdictions on the homestead.
- Defines a homestead as real or personal property that is an owner-occupied primary residence and tax lot upon which the dwelling is located.
- Requires the surviving spouse seeking the exemption to file an application with the county assessor by the required date and on a form prescribed by the Department of Revenue.



YAMHILL POLICE DEPARTMENT



**PO BOX 09
YAMHILL OR 97148
(503)662-3511**

Yamhill County Commissioners
535 NE 5th St,
McMinnville, OR 97128

June 21nd, 2016

Dear Yamhill County Commissioners:

I am sending this letter to notify you that Senate Bill 1513 became effective June 2, 2016. This bill provides assistance to those surviving families who have been impacted as a result of first responders killed in the line of duty. Senate Bill 1513 is a property tax exemption for families of first responders who have lost their lives in the line of duty.

This bill authorizes counties to exempt up to \$250,000 of assessed value of each homestead owned and occupied by surviving spouse of fire service professional, police officer or reserve officer killed in line of duty from ad valorem property taxes imposed by all taxing jurisdictions. "Homestead" is defined as owner-occupied principal dwelling, either real or personal property, owned by a surviving spouse and the tax lot upon which the dwelling is located. This bill has to be adopted by each individual county.

This bill has been specifically written for our local law enforcement officers and firefighters to ensure those who have given all they can give receive the appropriate services for their families. It is dedicated to preserving the memory of first responders who have paid the ultimate sacrifice to their community by supporting their families and providing assistance where needed. These surviving families deserve the proper respect during the most difficult time in their lives. We believe there is no better way to honor the fallen than to help the families left behind. In doing so, we also honor the memory of those men and women who daily decide to sacrifice their safety and time away from their family to protect us.

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Greg Graven

Chief of Police

Yamhill Police Department

Chief Greg Graven DPSST# 25873



YAMHILL POLICE DEPARTMENT

PO BOX 09
YAMHILL OR 97148
(503)662-3511



Background Information:

SB 1513: LODD Homestead Tax Exemption for Surviving Spouse (Police and Fire)

Position: Support

Oregon Laws: 2016 Oregon Laws, Chapter 56

Effective Date: June 2nd, 2016

Enrolled Bill Link: Click on: [SB 1513 Enrolled Bill](#)

Comments: Senator Fred Girod (R-Stayton) introduced this measure to provide additional assistance to the surviving spouses of police officers and firefighters.

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- Provides that the benefit only continues while the surviving spouse remains unmarried.
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- Defines a homestead as real or personal property that is an owner-occupied primary residence and tax lot upon which the dwelling is located.
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