

# Oregon Active Duty Military Service Member's Exemption Claim

[Oregon Revised Statute (ORS) 307.286-307.289]

## INSTRUCTIONS

- Complete **either** Part 1 **or** Part 2 of this claim form, **not both**. See the back of this form for further filing instructions.
- If you are claiming an exemption on your primary residence, file this form and attachments with the **county assessor** on or before **August 1** following the end of the tax year for which you're claiming.
- **If you are a service member**, you must attach your military orders showing your federal active duty service under Title 10 or deployment under the Emergency Management Assistance Compact. See Part 1 of the instructions on the back of this form for more information.
- **If you are a lawful occupant**, you must attach proof of occupancy and documentation showing the deceased service member's active duty service and the date the service member died. See Part 2 of the instructions on the back of this form for more information.

For Assessor's Use Only			
Date received	Received by	Late filing fee paid \$	Check number
Map	Account number	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	
Briefly give reason for denial			

## Claimant Section

I am claiming an exemption for tax year(s) 20\_\_\_\_\_.

Name of claimant		County where home is located	
Mailing address	City	State	ZIP code
Location of property for which exemption is sought (street address)	City	State	ZIP code

### Part 1—Claim for Exemption by a Qualified Service Member

ORS 307.286(1) requires the service member to be serving in the Oregon National Guard or military reserve and then perform at least 179 consecutive days of service under Title 10 or under the Emergency Management Assistance Compact (EMAC). You may claim exemption for each tax year during which you served at least **one day** of your qualified service. You must be serving in the Guard or reserves and then ordered to federal active duty or deployed under EMAC to qualify for this exemption. If you are in regular active enlistment or on a regular tour of duty, you don't qualify for this exemption.

- I am serving:  In the Oregon National Guard  In the military reserve
- I will perform or have performed service for **more than 178 consecutive days**:  
 Under Title 10 of the U.S. Code  Under the Emergency Management Assistance Compact
- I was ordered to federal active duty (Title 10 status) or deployed under the Emergency Management Assistance Compact on or after January 1, 2005.  
 \*Beginning date of service: \_\_\_\_\_ Scheduled ending date of service: \_\_\_\_\_  
**\*Note:** Use your "Report to Home Station" date for your beginning date of federal active duty service under Title 10.
- I have attached my military orders or other documentation (for example, a letter on military letterhead) to show evidence of the required number of active service days. I have attached my:  
 Military orders  Other: \_\_\_\_\_

### Part 2—Claim for Exemption by a Lawful Occupant of the Homestead of a Qualifying Active Duty Service Member

- Name of the deceased active duty service member who owns the home you are occupying: \_\_\_\_\_
- Check to indicate that you are lawfully occupying this home. You must attach proof of occupancy (for example, a copy of your current driver's license, property tax statement, voter registration card, etc.).
- You must attach documentation (for example, service member's DD-214, a letter on military letterhead, or other military-issued report) to this claim. Check to indicate that you have attached the required documentation to show **both** of the following:  
 The deceased service member's federal active duty service under Title 10, or service under the Emergency Management Assistance Compact; **and**  
 The date the qualifying service member died while performing qualified service.

## Declaration

I declare under penalties of false swearing [ORS 305.990(4)] that I have examined this document and attachments, and to the best of my knowledge, they are true, correct, and complete.

Signature of service member <b>X</b>	Date	Telephone number ( )
Signature of lawful occupant of homestead <b>X</b>	Date	Telephone number ( )

## Instructions for Oregon Active Duty Military Service Member's Exemption Claim

ORS 307.286 provides a residential property tax exemption for qualified military service members that exempts up to \$60,000 (increased by 3 percent annually) of the assessed value of their home. To claim this exemption, qualified military service members should file an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084) along with the required documentation. If the service member dies while performing the qualified service, the person occupying the deceased service member's home may file for the exemption. Read below for more information and filing instructions.

### Part 1—Qualified service member

#### How do I qualify for the exemption?

You are eligible for this exemption if:

- You are an Oregon resident;
- You own your home and it is your primary residence;
- You live in your home except when away performing military service;
- You are serving in the Oregon National Guard or military reserve forces;
- You are ordered to federal active duty (Title 10) or deployed under the Emergency Management Assistance Compact (EMAC) on or after January 1, 2005 (if you are in regular active enlistment or on a regular tour of duty, you do not qualify); and
- You are ordered to serve under Title 10 status or EMAC deployment for **more than 178 consecutive days**.

You may claim the exemption for each tax year during which you served, or will serve, at least one day of your qualified service. (A "tax year" is July 1 through June 30.)

You may file your claim for exemption after performing your qualified service or before your service begins. In either case, you must attach to the claim your written military orders that show the period of service you have performed or will perform.

#### How do I apply for the exemption?

- Complete an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084). File it with the county assessor's office in the county where your home is located by the filing due date.
- You must attach your military orders or other military-issued documentation to your claim form. It must show when you were ordered to federal active duty (under Title 10) or deployed under the EMAC and your scheduled period of service.
- Claim the exemption for **each tax year** during which you served, or will serve, at least one day of your qualified service. You must serve a total of at least 179 consecutive days of service.

#### What is the due date for filing the exemption claim form?

- If you are filing after performing your qualified service, file on or before **August 1** following the end of the tax year for which you are claiming.
- If you are filing before your qualified service begins, file the claim along with your written military orders showing the scheduled period of service you are ordered to perform.

### Part 2—Lawful occupant

#### How do I qualify for the exemption?

You are eligible for this exemption if you are:

- Lawfully occupying the home of a qualifying service member who died while performing service during the current or prior tax year.

You may claim the exemption if the deceased service member meets all of the qualifications in Part 1 of these instructions under "How do I qualify for the exemption?" The service member remains qualified if they died before completing the minimum number of consecutive service days.

#### How do I apply for the exemption?

- Complete an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084). File it with the county assessor's office in the county where the home that you are occupying is located by the filing due date.
- You must attach proof of occupancy to your claim form. Examples of proof are a copy of your current driver's license, property tax statement, or voter registration card.
- You must also attach documentation that shows **all** of the following:
  - The deceased service member was serving in the Oregon National Guard or military reserve forces;
  - The deceased service member was ordered to federal active duty (Title 10) or deployed under the EMAC on or after January 1, 2005; and
  - The service member died while performing the qualified service.
- Examples of documentation are the service member's DD-214 or other military-issued report that shows the period of service the deceased was ordered to perform.
- You may claim the exemption for each tax year during which the deceased service member served at least one day of qualified service. The qualifying service member must have died during the current or prior tax year.

#### What is the due date for filing the exemption claim form?

- On or before **August 1** following the end of the tax year for which you are claiming the exemption.

***This form is available on the Department of Revenue's website at [www.oregon.gov/DOR/PTD/docs/303-084.pdf](http://www.oregon.gov/DOR/PTD/docs/303-084.pdf).***