

**Surviving Spouse of a Public Safety Officer  
Claim for Real and Personal Property Tax Exemption**

Chapter 056, 2016 Laws

**Instructions**

- File this form with the county assessor on or before April 1 for the ensuing tax year. Include documents that clarify the applicant meets the requirements for exemption. See page 2 of this form for late filing information.
- This form is available at: [www.oregon.gov/dor](http://www.oregon.gov/dor).
- You must attach proof of marriage/registered domestic partnership to the deceased public safety officer.
- This claim must be accompanied by a document 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 certifying they were killed in the line of duty.

For assessor's use only			
Date received	Received by	Late filing fee paid \$	Check no.
Map	Account number	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	
Briefly give reason for denial			
County ordinance/resolution number adopting exemption			

**Claimant section**

I am claiming an exemption for the tax year starting July 1, 20\_\_\_\_\_.

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

Chapter 056, 2016 laws allow a county to adopt by ordinance or resolution a property tax exemption for a portion of the assessed value of the homestead of the surviving spouse/partner of a public safety officer killed in the line of duty. To qualify, you must be an Oregon resident, own and live in your own home and it must be your primary residence, you can't have entered into a new marriage or partnership. The deceased public safety officer must have been killed in the line of duty. The property for which you seek exemption must be located in a county that has adopted an ordinance or resolution allowing this exemption.

**Check all boxes that apply to you.**

You don't have to file every year. If any qualifying conditions change, you must file a new claim to continue your exemption.

- I am the surviving spouse/partner of a qualified public service officer.
- I am the owner of the property for which exemption is sought.
- I haven't entered into a new marriage or partnership.
- The qualifying public safety officer died in the line of duty. (attach documentation as stated in instructions)
- My homestead was acquired after March 1 but prior to July 1, this year.
- I am filing for the first time.
- I have filed before in \_\_\_\_\_ County.

**Late fee**

A form filed after April 1 preceding the tax year for which exemption is claimed, must be accompanied by a late fee. See page 2 of this form for additional late filing information.

A late fee is attached:  Yes  No

**Declaration**

I declare under the penalties for 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 surviving spouse/partner <b>X</b>	Date
Phone	Email address (optional)

\* "Partner" means an individual joined in a domestic partnership and registered in Oregon under ORS 106.300-106.340

# Instructions for Surviving Spouse of a Public Safety Officer Claim

Chapter 056, 2016 laws allow a county to adopt by ordinance or resolution a property tax exemption for the homestead of the surviving spouse or registered domestic partner of a public safety officer killed in the line of duty. The exemption is for up to \$250,000 of assessed value of the homestead.

## How do I qualify for this exemption?

You are eligible for this exemption if you are an Oregon resident who:

- Owns and lives in your home;
- Is the surviving spouse or registered domestic partner of a fire service professional, police officer, or reserve officer killed in the line of duty.

You will become disqualified and lose your exemption if you enter into a new marriage or partnership.

You don't have to file a claim every year. You must file a new claim form by April 1 if there are any changes in ownership or use of your homestead property. For example, if you transfer your homestead property to a trust or life estate, you may have to file a new claim. Other changes in ownership, such as adding or removing another to the deed or changing the proportions of ownership of existing owners may require you to file a new claim.

If your homestead property is held in a trust, the trust must be clearly identified as **revocable**. To receive an exemption on your homestead property, you must retain sufficient rights to your property and continue to live there.

## County requirements

Prior to granting the exemption, the governing body of the county where the property is located must adopt a resolution or ordinance allowing the exemption. If you are unsure if the exemption is allowed in your county, you should call the county commissioners office.

## Who is a public safety officer?

To qualify for this exemption the deceased must have been a fire service professional, police officer, or reserve officer as defined in ORS 181A.355

**Fire service professional** means a paid or volunteer firefighter, an officer or a member of a public or private fire protection agency that is engaged primarily in fire investigation, fire prevention, fire safety, fire control or fire suppression or providing emergency medical services, light and heavy rescue services, search and rescue services or hazardous materials incident response. Fire service professional doesn't mean forest fire protection agency personnel.

**Police officer** means: An officer, member or employee of a law enforcement unit employed full-time as a peace officer who is:

- Commissioned by a city, port, school district, mass transit district, county, county service district authorized to provide law enforcement services under ORS 451.010, tribal government as defined in ORS 181A.680, the Criminal Justice Division of the Department of Justice, the Oregon State Lottery Commission, a university that has established a police department under ORS 352.121 or 353.125, the Governor or the Department of State Police; and
- Responsible for enforcing the criminal laws of this state or laws or ordinances relating to airport security;
- An investigator of a district attorney's office if the investigator is or has been certified as a peace officer in this or another state;
- A humane special agent commissioned under ORS 181A.340;

- A judicial marshal appointed under ORS 1.177 who is trained pursuant to ORS 181A.540; or
- An authorized tribal police officer as defined in ORS 181A.680.

**Reserve officer** means an officer or member of a law enforcement unit who is:

- A volunteer or employed less than full-time as a peace officer commissioned by a city, port, school district, mass transit district, county, county service district authorized to provide law enforcement services under ORS 451.010, tribal government as defined in ORS 181A.680, the Criminal Justice Division of the Department of Justice, the Oregon State Lottery Commission, a university that has established a police department under ORS 352.121 or 353.125, the Governor or the Department of State Police;
- Armed with a firearm; and
- Responsible for enforcing the criminal laws and traffic laws of this state or laws or ordinances relating to airport security.

## How do I apply for the exemption?

- Complete a *Surviving Spouse of a Public Safety Officer Exemption Claim*, 150-310-675.
- Attach a written statement 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 certifying that the deceased was killed in the line of duty.
- Attach the deceased public safety officer's death certificate.
- Attach a copy of your marriage certificate or certificate of registered domestic partnership. You must have been legally married to or have been in a partnership with the qualified public safety officer at the time of his or her death and you haven't entered into a new marriage or partnership.
- If property is held in trust, include relevant revocable trust documentation.

This property tax exemption isn't **automatic** and doesn't transfer from one property to another. If you buy and move to a different home, you need to file a new claim form for your new home. If you don't live in your home or if it isn't your **primary** residence, it doesn't qualify for this exemption. However, temporary absences due to vacation, travel, or illness don't disqualify you from the exemption. If any of these conditions occur, contact your county assessor's office.

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

- On or before **April 1** preceding the tax year for which you're claiming exemption.
- **If you acquire property after March 1 and before July 1**, file your claim within 30 days after the date of acquisition.

## Late filing

- If you are filing before April 1 of the tax year claimed, for the current tax year only, and you are a first-time filer, or have good and sufficient cause for filing late, the late filing fee is \$200.00.
- For all others, if you are filing before December 31 for the current tax year, the late filing fee is \$200.00 or one-tenth of one percent of the real market value of the property, whichever is greater.