



October 6, 2016

Board of County Commissioners
Clackamas County

Members of the Board:

Resolution Enacting a Property Tax Exemption
for Surviving Spouses of Public Safety Officers Killed
In the Line of Duty

Purpose/Outcome	Provide a partial exemption for property taxes to the spouses of public safety officers killed in the line of duty.
Dollar Amount and Fiscal Impact	Depends on number of qualifying spouses which tax districts the homestead is in.
Funding Source	N/A
Duration	Indefinite
Previous Board Action/Review	Policy Session on September 21, 2016.
Strategic Plan Alignment	Keeping residents safe healthy and secure
Contact Person	Dan Chandler, Assistant County Administrator

BACKGROUND:

The 2016 legislature unanimously passed SB 1513, which allows a county to provide an exemption of up to \$250,000 of the assessed value of the homestead of the surviving spouse of a public safety officer killed in the line of duty. A county-adopted exemption binds all taxing jurisdictions within the county, and ends on remarriage of the surviving spouse. SB 1513 contains definitions, limitations and implementation requirements for the exemption.

The approximate range of benefit for qualifying surviving spouse including all taxing districts would range between \$2,500 to \$5,200 per year. The cost to the County would range from \$620 and \$750 per year for each surviving spouse entitled to the full exemption.

RECOMMENDATION:

Staff respectfully recommends the Board approve the Resolution Enacting A Property Tax Exemption for Surviving Spouses of Public Safety Officers Killed In the Line of Duty.

Respectfully submitted,

Dan Chandler
Assistant County Administrator

In the Matter of a Resolution Enacting
a Property Tax Exemption for Surviving
Spouses of Public Safety Officers Killed
in the Line of Duty

Resolution No.

WHEREAS, The 2015/16 State of Oregon Legislature unanimously passed Senate Bill 1513, creating a property tax exemption for the homesteads of the surviving spouses of certain public safety officers - fire service professionals, police officers and reserve officers - killed in the line of duty; and

WHEREAS, Section 1, Article 2 of the bill states, "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;" and

WHEREAS, Clackamas County supports public safety officers and their families. Their dedication and willingness to place themselves in danger to protect our community deserves gratitude and appreciation.

NOW, THEREFORE, the Clackamas County Board of Commissioners does hereby resolve:

1. Up to \$250,000 of the assessed value of the homestead of the surviving spouses of fire service professionals, police officers and reserve officers (as those officers as defined in ORS 181A.355) shall be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead.
2. Definitions and requirements for the exemption are as set forth in SB 1513, as it may hereafter be amended, as well as in ORS 181A.335, as amended. The exemption provided herein is subject to administrative rules and requirements of the Department of Revenue and all other relevant laws, rules, and regulations.

ADOPTED this 6th day of October, 2016.

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

John Ludlow, Chair

Recording Secretary