



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: 6/9/2014)

Board Clerk Use Only

Meeting Date: 080416
Agenda Item #: R.1
Est. Start Time: 9:30 am
Date Submitted: _____

Agenda Title: Resolution Enacting a Property Tax Exemption for Surviving Spouses of Public Safety Officers

Note: Title should not be more than 2 lines but be sufficient to describe the action requested.

Requested: 8/4/2016 **Time Needed:** 15 minutes
Department: Non-Departmental **Division:** Shiprack
Contact(s): Matthew Lashua
Phone: 503 988 4105 **Ext.:** 84105 **I/O Address:** 503/6
Presenter Name(s) & Title(s): Michael Vaughn – DART; Carlos Rasch – County Attorney

General Information

1. What action are you requesting from the Board?

. Approval of Resolution

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

. The 2015/16 State of Oregon Legislature passed Senate Bill 1513 (SB1513), relating to a property tax exemption for homesteads of the surviving spouses of certain public safety officers. This resolution will direct the Division of Assessment, Records and Taxation (DART) to enact this exemption.

SB1513 calls out surviving spouses of fire service professionals, police officers and reserve officers eligible for this exemption. Per ORS 181A.355, they are:

Fire Service Professional

(11) "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" does not mean forest fire protection agency personnel.

Police Officer

(14) "Police officer" means:

(a) 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;
- (b) 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;
- (c) A humane special agent commissioned under ORS 181A.340;
- (d) A judicial marshal appointed under ORS 1.177 who is trained pursuant to ORS 181A.540; or
- (e) An authorized tribal police officer as defined in ORS 181A.680.

Reserve Officer

(18) "Reserve officer" means an officer or member of a law enforcement unit who is:

- (a) 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;
- (b) Armed with a firearm; and
- (c) Responsible for enforcing the criminal laws and traffic laws of this state or laws or ordinances relating to airport security.

3. Explain the fiscal impact (current year and ongoing).

. The fiscal impact of enacting SB 1513 in Multnomah County is minimal as it will be administered by DART as part of its already existing exemption and special assessment programs. Additionally, it is the hope and expectation that eligible spouses will not need to use this exemption, but have it be available if necessary. A fire service professional, police officers and reserve officers has not been killed in the line of duty is has traditionally been an extremely rare occurrence in Multnomah County. One currently have one pending inquiry/potential applicant.

4. Explain any legal and/or policy issues involved.

. Legal issues are minimal as the exemption has been approved by the legislature under SB 1513, and left for the individual counties for implementation.

5. Explain any citizen and/or other government participation that has or will take place.

. The Oregon Legislature held regular hearings on Senate Bill 1513 during the 2015/16 session.

Required Signature

**Elected
Official or
Department**

Director: Judy Shiprack /s/ **Date:** 7/22/16

Note: Please submit electronically. Insert names of your approvers followed by /s/ - we no longer use actual signatures. Please insert date approved.