

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

RESOLUTION NO. 2016-072

Enacting a Property Tax Exemption for Surviving Spouses of Public Safety Officers.

The Multnomah County Board of Commissioners Finds:

- a. The 2015/16 State of Oregon Legislature passed Senate Bill 1513, relating to a property tax exemption for homesteads of the surviving spouses of certain public safety officers – fire service professionals, police officers and reserve officers. The bill was signed into law by Governor Brown.
- b. 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”.
- c. Multnomah 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.

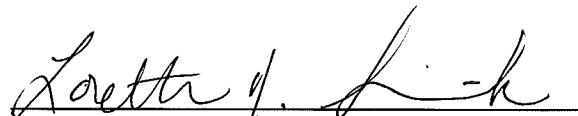
The Multnomah County Board of Commissioners Resolves:

1. Multnomah County will provide up to a \$250,000 tax exemption of the assessed value to surviving spouses of fire service professionals, police officers and reserve officers (these officers as defined in ORS 181A.355).
2. The Board directs the Division of Assessment, Recording and Taxation to enact this exemption with the timelines and definitions as stipulated in Senate Bill 1513.


ADOPTED this 4th day of August, 2016.



**BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**


Loretta Smith, Vice-Chair

REVIEWED:
JENNY MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 
Carlos A. Rasch, Assistant County Attorney

SUBMITTED BY: Commissioner Judy Shiprack, District 3.