

Disabled War Veteran or Surviving Spouse Exemption Claim

[Oregon Revised Statute (ORS) 307.250-307.283]

INSTRUCTIONS

- Complete **either** Part 1 or Part 2 of this claim form on page 2, **not both**. See page 3 of this form for further filing instructions.
- File this form with the **county assessor** on or before April 1, to claim a property tax exemption on your primary residence for the following tax year, beginning July 1.
- If you are the surviving spouse of a qualified war veteran who died during the prior tax year, file this form with the county assessor any time during the current tax year. See Part 2 of the instructions on page 3 of this form for more information.
- If you acquire property after March 1 but before July 1, file this form within 30 days of acquisition.
- **If you are a disabled war veteran**, you must attach your discharge papers (DD214) showing your period of service and conditions of release or discharge from the military. You must also attach your disability certificate. See Part 1 of the instructions on page 3 of this form for more information.
- **If you are a surviving spouse**, you must attach proof of marriage to the deceased war veteran and the veteran's military discharge or release papers (DD214). You also cannot have remarried. See Part 2 of the instructions on page 3 of this form for more information.
- This form is available online on the Department of Revenue's website at: www.oregon.gov/DOR/PTD/docs/303-086.pdf.

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 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

ORS 307.250 allows a portion of the assessed value of your homestead to be exempt from taxation. You must be an Oregon resident, own and live in your own home, and it must be your primary residence.

Check the box that applies to you.

I am the:

- Owner of record Owner of a life estate Buyer under a recorded contract of purchase
 A veteran living with my spouse in our homestead owned by my spouse

I claim an exemption on my homestead property which is:

- Real property that is: site built a manufactured structure a houseboat (floating home)
 Personal property located at _____

I am a disabled war veteran and I:

- Am filing for the first time
 Have filed before in _____ county

See instructions on page 3 of this form for more information about which documents you must attach to your claim form.

I am a surviving spouse of a qualified war veteran and I:

- Am filing for the first time
 Have filed before in _____ county

See instructions on page 3 of this form for more information about which documents you must attach to your claim form.

<p>Before you mail your claim form, make sure you:</p> <p>✓ Complete pages 1 and 2 of the form. ✓ Sign your claim form. ✓ Attach a copy of the required documents.</p> <p>Mail your claim form and attachments to your county assessor.</p>

PART 1—CLAIM FOR EXEMPTION BY A QUALIFIED DISABLED WAR VETERAN

ORS 307.250 grants an exemption to any qualified disabled war veteran. You must have been a member of and discharged or released under honorable conditions from the U.S. Armed Forces. You must have completed a minimum period of service. You must also be certified as having disabilities of 40 percent or more. See Part 1 of the instructions on page 3 of this form for more information.

Check the box that applies to you.

- A. I am an honorably discharged war veteran who is officially **certified by the U.S. Department of Veterans Affairs or the U.S. Armed Forces**. You do not have to file every year. If any qualifying conditions change, you must file a new claim to continue your exemption. See Part 1 of the instructions on page 3 of this form for more information.
1. I have disabilities of 40 percent or more.
 2. I have **service-connected** disabilities of 40 percent or more.
 3. I have attached my disability certificate and it is dated within three years of this claim.
 4. I have previously filed my disability certificate and do not need to file it now because I am at least 65 years old or certified **permanently** disabled.
 5. I am filing for the first time and within six months of the date the federal government initially notified me of my certified disability rating. I may claim up to three prior tax years plus the current tax year.
- B. I am an honorably discharged war veteran who is **certified by a licensed physician**. You must file every year. Your total gross income cannot be more than 185 percent of the annual federal poverty guidelines. See Part 1 of the instructions on page 3 of this form for more information.
1. I have disabilities of 40 percent or more.
 2. I have attached my physician's certificate and it is dated within one year of this claim.
 3. I have previously filed my disability certificate and do not need to file it now because I am at least 65 years old or certified **permanently** disabled.
 4. My total gross income received from all sources during the last calendar year is \$ _____.

PART 2—CLAIM FOR EXEMPTION BY A SURVIVING SPOUSE OF A QUALIFYING WAR VETERAN

ORS 307.250 grants an exemption to any qualified surviving spouse of a war veteran. To qualify, you cannot remarry. If you do remarry, you will become disqualified. The deceased war veteran must have been a member of and discharged or released under honorable conditions from the U.S. Armed Forces and have completed a minimum period of service. See Part 2 of the instructions on page 3 of this form for more information.

Check the box that applies to you.

- A. I am a surviving spouse of a qualified war veteran. You do not have to file every year. If any qualifying conditions change, you must file a new claim to continue your exemption. See Part 2 of the instructions on page 3 of this form for more information.
1. I have not remarried.
 2. The qualifying war veteran died during the previous tax year.
 3. The qualifying war veteran died of **service-connected** injury or illness.
 4. The qualifying war veteran received the maximum exemption for at least one year.
 5. My homestead was acquired after March 1 but prior to July 1 and the qualifying war veteran died within 30 days of the acquisition.
 6. I am a pensioned surviving spouse of an honorably discharged veteran of the Civil War or the Spanish War.

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 disabled war veteran X	Date	Telephone number ()
Signature of surviving spouse X	Date	Telephone number ()

Instructions for Disabled War Veteran or Surviving Spouse Exemption Claim

ORS 307.250 allows a portion of the assessed value of a war veteran's or their surviving spouse's residential property to be exempt from property tax. The exemption amount increases by 3 percent each year. You must own and live in your home before July 1 to qualify for the exemption for the tax year beginning July 1. Also, if you sell your home before July 1, the property becomes disqualified for the tax year beginning July 1. To claim this exemption, a qualified war veteran or their surviving spouse should file a *Disabled War Veteran or Surviving Spouse Exemption Claim* form (150-303-086) along with the required documentation. House Bill (HB) 2237, passed during the 2007 Legislative Session, changed the filing requirements for this exemption. Read below for more information and filing instructions.

Part 1—Qualified disabled war veteran

How do I qualify for the exemption?

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

- Owns and lives in your home;
- Is a disabled war veteran certified as having disabilities of 40 percent or more by either:
 - The U.S. Department of Veterans Affairs;
 - Any branch of the U.S. Armed Forces; or
 - An independent licensed physician.

A disabled war veteran who has service-connected disabilities of 40 percent or more is entitled to a larger exemption amount.

If you are an honorably discharged war veteran who is **officially certified by the U.S. Department of Veterans Affairs or the U.S. Armed Forces**, you do not have to file every year. You must file a new claim form by April 1 and attach your disability certificate that's dated within three years of the claim if:

- Your certified disability rating changes; or
- There are any changes to the ownership or use of your homestead property.

Some examples of "changes" to your property are:

- Transferring your homestead property to a trust
- Transferring your homestead property to a life estate
- Adding or removing another to the title of your homestead property
- No longer living in your home
- Renting your home to another
- Selling your home

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.

If the title to your home is only in the name of your spouse and you live there together, it will qualify as your homestead eligible for this exemption.

If you are an honorably discharged war veteran who is **certified by an independent licensed physician**, you must file a claim form by April 1 every year. You must also:

- Attach your physician's certificate that's dated within one year of the claim
- Have a total gross income of not more than 185 percent of the annual federal poverty guidelines. "Total gross income" means income **you** received in the year prior to the exemption year and includes pensions, disability compensation, retirement pay, or any combination of such payments from the U.S. Government for service. It does not include your spouse's income.

Who is a "war veteran?"

To qualify for this exemption, you must either be a disabled "war veteran" or a surviving spouse of a "war veteran." A "war veteran" is a U.S. citizen who has been a member of the U.S. Armed Forces and discharged or released under honorable conditions. The war veteran must also have:

- Served at least 90 consecutive days during any of the following periods:
 - Between April 6, 1917 and November 11, 1918.
 - Between November 12, 1918 and April 1, 1920, if you served with the U.S. military in Russia.
 - Between November 12, 1918 and July 2, 1921, if you served at least one day between April 6, 1917 and November 11, 1918.
 - Between September 15, 1940 and December 31, 1946.
 - Between December 7, 1941 and December 31, 1946, if you were a U.S. Merchant Marine in ocean-going service to the U.S. Armed Forces.
 - Between June 25, 1950 and midnight January 31, 1955; or
- Served for at least 210 consecutive days. Some of this 210-day period must have been served after January 31, 1955.

A war veteran remains qualified if they were discharged or released under honorable conditions due to a service-connected injury or illness before completing the minimum service period described above.

Attendance at a school under military orders before active enlistment or regular tour of duty is not considered active service. Normal military training for duty as a reservist or member of a National Guard unit is not considered active service for this exemption.

How do I apply for the exemption?

- Complete a *Disabled War Veteran or Surviving Spouse Exemption Claim* form (150-303-086). 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 disability certificate. You do not have to attach your certificate if you have previously filed it and you are now at least 65 years old or certified as permanently disabled.
- You must also attach your DD-214 or other military-issued documentation that shows you were discharged or released from the military under honorable conditions and shows your period of active service.

Instructions for Disabled War Veteran or Surviving Spouse Exemption Claim (continued)

This property tax exemption is not “automatic” and does not transfer from one property to another. If you buy and move to a different home, you need to file a new claim form. If you don’t live in your home or if it is not your **primary** residence, it doesn’t qualify for this exemption. However, temporary absences due to vacation, travel, or illness do not disqualify you from the exemption.

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

- On or before **April 1** of the year for which you’re claiming the exemption.
- **If you acquire property after March 1 and before July 1**, file your claim within 30 days after the date of acquisition.
- **If you are a qualified war veteran who is certified disabled by a licensed physician**, you may file your claim no later than May 1 if you received an exemption in the previous year and you are notified by the county assessor that you did not file a new claim for the current year. You **must** include a \$10 fee for filing late.
- If you are a qualified war veteran who receives your **initial** notice from the **U.S. Department of Veterans Affairs or a branch of the U.S. Armed Forces** certifying your disabilities of 40 percent or more as of a prior date, you may file your claim within six months of the date the federal government notifies you of your certified disability. You may not claim an exemption for a tax year that is more than three tax years prior to the tax year during which you file your claim.

Part 2—Surviving spouse of a qualifying war veteran

How do I qualify for the exemption?

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

- Owns and lives in your home;
- Is a surviving spouse of a war veteran.

To qualify, you cannot remarry. If you do remarry, you will become disqualified.

The deceased war veteran must meet the conditions listed in Part 1, above, under “Who Is a war veteran?” If the war veteran died as a result of service-connected injury or illness or if the war veteran received at least one year of the maximum exemption amount, you are entitled to the maximum exemption amount as well.

If you are the surviving spouse of an honorably discharged veteran of the Civil War or the Spanish War and you have not remarried, you are entitled to an additional exemption of \$2,000 provided you currently receive a pension and live on your homestead property.

You do not have to file a claim every year. You must file a new claim form by April 1 if:

- There are any changes to the ownership or use of your homestead property.

Some examples of “changes” to your property are:

- Transferring your homestead property to a trust
- Transferring your homestead property to a life estate
- Adding or removing another to the title of your homestead property
- No longer living in your home
- Renting your home to another
- Selling your home

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.

How do I apply for the exemption?

- Complete a *Disabled War Veteran or Surviving Spouse Exemption Claim* form (150-303-086). File it with the county assessor’s office in the county where your home is located by the filing due date.
- Attach the DD-214 or other military-issued documentation that shows the deceased war veteran was discharged or released from the military under honorable conditions and shows their period of active service.
- Attach the deceased war veteran’s death certificate.
- Attach your marriage certificate. You must have been legally married to the qualified war veteran at the time of his or her death and you have not remarried.

This property tax exemption is not “automatic” and does not transfer from one property to another. If you buy and move to a different home, you need to file a new claim form. If you don’t live in your home or if it is not your **primary** residence, it doesn’t qualify for this exemption. However, temporary absences due to vacation, travel or illness do not disqualify you from the exemption.

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

- On or before **April 1** of the year for which you’re claiming the exemption.
- **If you acquire property after March 1 and before July 1**, file your claim within 30 days after the date of acquisition.
- If you are a surviving spouse and filing for the first time because your (war veteran) spouse is recently deceased, then you may file your claim at any time during the tax year if:
 - The war veteran died during the previous tax year; or
 - Your homestead property was acquired after March 1 but prior to July 1 and the war veteran died within 30 days of the acquisition date.

**Physician's Certificate for
Disabled War Veteran's Property Tax Exemption**

I, _____, do hereby certify that I am a physician duly licensed to practice in the state of _____, and that I have examined _____ this _____ day of _____ 20_____ and find him/her _____% disabled as provided by ORS 307.250(1)(b).

Physician _____