

OREGON ACTIVE DUTY MILITARY SERVICE MEMBER'S EXEMPTION CLAIM

[Oregon Revised Statute (ORS) 307.286-307.289]

INSTRUCTIONS

- Complete **either** Part 1 **or** Part 2 of this claim form, **not both**. See the back of this form for further filing instructions.
- If you are claiming an exemption on your primary residence for the 2005–06 or the 2006–07 tax years, file this form and attachments with the **county assessor** on or before **March 26, 2008**.
- If you are claiming an exemption on your primary residence for the 2007–08 tax year, file this form and attachments with the **county assessor** on or before **August 1, 2008**.
- If you are claiming an exemption on your primary residence for the 2008–09 tax year, file this form and attachments with the **county assessor** on or before **August 1, 2009**.
- **If you are a service member**, you must attach your military orders showing your federal active duty service under Title 10 or deployment under the Emergency Management Assistance Compact. See Part 1 of the instructions on the back for more information.
- **If you are a lawful occupant**, you must attach proof of occupancy and documentation showing the deceased service member's active duty service and the date the service member died. See Part 2 of the instructions on the back for more information.

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

PART 1—CLAIM FOR EXEMPTION BY A QUALIFIED SERVICE MEMBER

ORS 307.286(1) requires the service member to be serving in the Oregon National Guard or military reserve and then perform at least 179 consecutive days of service under Title 10 or under the Emergency Management Assistance Compact. You may claim exemption for each tax year during which you served at least **one day** of your qualified service.

1. I am serving: In the Oregon National Guard In the military reserve
2. I will perform or have performed service for **more than 178 consecutive days**:
 Under Title 10 of the U.S. Code Under the Emergency Management Assistance Compact
3. I was ordered to federal active duty (Title 10 status) or deployed under the Emergency Management Assistance Compact on or after January 1, 2005.
 *Beginning date of service: _____ Scheduled ending date of service: _____
 ***Note:** Use your "Report to Home Station" date for your beginning date of federal active duty service under Title 10.
4. I have attached my military orders or other documentation (for example, a letter on military letterhead) to show evidence of the required number of active service days. I have attached my:
 Military orders Other: _____

PART 2—CLAIM FOR EXEMPTION BY A LAWFUL OCCUPANT OF THE HOMESTEAD OF A QUALIFYING ACTIVE DUTY SERVICE MEMBER

1. Name of the deceased active duty service member who owns the home you are occupying: _____
2. Check to indicate that you are lawfully occupying this home. You must attach proof of occupancy (for example, a copy of your driver's license, property tax statement, etc.).
3. You must attach documentation (for example, service member's DD214, a letter on military letterhead, or other military-issued report) to this claim. Check to indicate that you have attached the required documentation to show **both** of the following:
 The deceased service member's federal active duty service under Title 10, or service under the Emergency Management Assistance Compact; **and**
 The date the qualifying service member died while performing qualified service.

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 service member X	Date	Telephone number ()
Signature of lawful occupant of homestead X	Date	Telephone number ()

Instructions for Oregon Active Duty Military Service Member's Exemption Claim

ORS 307.286 provides a residential property tax exemption for qualified military service members that exempts up to \$60,000 (increased by 3 percent annually, beginning July 1, 2006) of the assessed value of their home. To claim this exemption, qualified military service members should file an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084) along with the required documentation. If the service member dies while performing the qualified service, the person occupying the deceased service member's home may file for the exemption. House Bill (HB) 2023, passed during the 2007 Legislative Session, changed the qualifications and filing requirements for this exemption. Read below for more information and filing instructions.

Part 1—Qualified service member

How do I qualify for the exemption?

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

- Owns your home;
- Is serving in the Oregon National Guard or military reserve forces;
- Is ordered to federal active duty (Title 10) or deployed under the Emergency Management Assistance Compact on or after January 1, 2005; and
- Serves under Title 10 status or the Emergency Management Assistance Compact deployment for **more than 178 consecutive days**.

You may claim the exemption for each tax year during which you served at least one day of your qualified service.

How do I apply for the exemption?

- Complete an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084). 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 military orders or other military-issued documentation to your claim form. It must show when you were ordered to federal active duty (under Title 10) or deployed under the Emergency Management Assistance Compact and your scheduled period of service.
- Claim the exemption for **each tax year during which you served**, or will serve, at least one day of your qualified service. You must serve a total of at least 179 consecutive days of service.

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

- On or before **March 26, 2008** to claim the exemption for the 2005-06 or the 2006-07 tax years.
- On or before **August 1, 2008** to claim the exemption for the 2007-08 tax year.

- On or before **August 1, 2009** to claim the exemption for the 2008-09 tax year.

Part 2—Lawful occupant

How do I qualify for the exemption?

You are eligible for this exemption if you are:

- Lawfully occupying the home of a qualifying service member who died while performing service during the current or prior tax year.

You may claim the exemption if the deceased service member meets all of the qualifications in Part 1 of these instructions under "How do I qualify for the exemption?" The service member remains qualified if they died before completing the minimum number of service days.

How do I apply for the exemption?

- Complete an *Oregon Active Duty Military Service Member's Exemption Claim* form (150-303-084). File it with the county assessor's office in the county where the home that you are occupying is located by the filing due date.
- You must attach proof of occupancy to your claim form. Examples of proof are a copy of your current driver's license or the property tax statement.
- You must also attach documentation that shows **all** of the following:
 - The deceased service member was serving in the Oregon National Guard or military reserve forces;
 - The deceased service member was ordered to federal active duty (Title 10) or deployed under the Emergency Management Assistance Compact on or after January 1, 2005; and
 - The service member died while performing the qualified service.

Examples of documentation are the service member's DD214 or other military-issued report.

What is the due date for the exemption claim form?

- On or before **March 26, 2008** to claim the exemption for the 2005-06 or the 2006-07 tax years.
- On or before **August 1, 2008** to claim the exemption for the 2007-08 tax year.
- On or before **August 1, 2009** to claim the exemption for the 2008-09 tax year.

For example, if the service member died while performing service during the 2005-06 or 2006-07 tax years and now qualifies under the new law, you should file your claim form on or before March 26, 2008. You may claim an exemption for each of these tax years during which the deceased service member served at least one day.

This form is available on the Department of Revenue's website at www.oregon.gov/DOR/PTD/docs/303-084.pdf.