

# Disabled Veteran or Surviving Spouse Exemption Claim

[Oregon Revised Statute (ORS) 307.250-307.283]

Approved  Denied

## Instructions

- Complete **either** Part 1 **or** Part 2 of this claim form on page 2, **not both**. See pages 4 and 5 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 acquire property after March 1 but before July 1, file this form within 30 days of acquisition.
- **If you are a disabled veteran, you must attach** your discharge papers (DD-214 or other equivalent documentation) showing your period of active 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 4 of this form for more information.
- **If you are a surviving spouse or registered domestic partner (partner)**, you must attach proof of marriage/registered domestic partnership (partnership) to the deceased veteran, the veteran's death certificate, and the veteran's military discharge or release papers (DD-214 or other equivalent documentation). You also can't have entered into a new marriage or partnership. See Part 2 of the instructions on page 5 of this form for more information.
- If you are the surviving spouse/partner of a qualified 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 5 of this form for more information.
- This form is available online on the Department of Revenue's website at: [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms).
- If your property is held in a trust, it must be a revocable trust and you must submit the trust documentation.

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 the tax year starting July 1, 20\_\_\_\_\_. Date Home Purchased:\_\_\_\_\_

Name of claimant	County where home is located	County account number	
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 property 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.

## Part 1 – Claim for exemption by a qualified disabled veteran

ORS 307.250 grants an exemption to any qualified disabled 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 active service. You must also be certified as having disabilities of 40 percent or more. See Part 1 of the instructions on page 4 of this form for more information.

Complete **either** Section A or B. Check the boxes that apply to you.

- A. I am a veteran that was discharged under honorable conditions and have a disability rating **certified by the U.S. Department of Veterans Affairs or the U.S. Armed Forces**. (You don't have to file every year. If any qualifying conditions change, you must file a new claim to continue your exemption.)
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 don't need to file it now because I filed it after reaching the age of 65 or I am certified **permanently** disabled.
  5.  I am filing within six months of the date the U.S. Department of Veterans Affairs or a branch of the U.S. Armed Forces notified me of a certified disability rating of 40 percent or more. I may claim up to three prior tax years plus the current tax year. (Note: The earliest year of exemption is the tax year following the effective date of your certified disability.)

### Before you mail your claim form, make sure you:

- ✓ Complete pages 1 and 2 of the form.
  - ✓ Sign your claim form.
  - ✓ Attach a copy of the required documents.
- Mail your claim form and attachments to your county assessor.**

B. I am an honorably discharged veteran who is **certified by a licensed physician**. You must file every year. Your total gross income can't be more than 185 percent of the annual federal poverty guidelines.

- 1.  I have disabilities of 40 percent or more.
- 2a.  I have attached my physician's certificate and it is dated within one year of this claim, or
- 2b.  I have previously filed my disability certificate and don't need to file it now because I filed it after reaching the age of 65 or I am certified **permanently** disabled.
- 3.  My total gross income received from all sources during the last calendar year is \$ \_\_\_\_\_.
- 4.  Number of family members in household (including myself, spouse/domestic partner and dependents) \_\_\_\_\_.

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**Part 2—Claim for exemption by a surviving spouse or partner\* of a qualifying veteran**

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ORS 307.250 grants an exemption to any qualified surviving spouse/partner of a veteran. To qualify, you can't have entered into a new marriage or partnership. The deceased veteran must have been a member of and been discharged or released under honorable conditions from the U.S. Armed Forces and have completed a minimum period of active service. See Part 2 of the instructions on page 5 of this form for more information.

Check the boxes that apply to you.

A. I am a surviving spouse/partner of a qualified veteran. You don't have to file every year. If any qualifying conditions change, you must file a new claim to continue your exemption.

- 1.  I haven't entered into a new marriage or partnership.
- 2.  The qualifying veteran died of **service-connected** injury or illness.
- 3.  The qualifying veteran received the maximum exemption for at least one year.
- 4.  My homestead was acquired after March 1 but prior to July 1 and the qualifying veteran died within 30 days of the acquisition.
- 5.  I am a pensioned surviving spouse of an honorably discharged veteran of the Civil War or the Spanish War.
- 6.  I am filing for the first time.
- 7.  I have filed before in \_\_\_\_\_ County.

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**Declaration**

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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 veteran <b>X</b>	Date	Phone
Signature of surviving spouse/partner <b>X</b>	Date	Phone

Email address (optional): \_\_\_\_\_.

Emergency contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Emergency contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Additional owner relationship \_\_\_\_\_

VETERAN DATE OF BIRTH \_\_\_\_\_

\* "Partner" means an individual joined in a domestic partnership and registered in Oregon under ORS 106.300-106.340.

## Instructions for Disabled Veteran or Surviving Spouse Exemption Claim

ORS 307.250 allows a portion of the assessed value of a disabled veteran's or a veteran's surviving spouse's/partner'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 veteran or their surviving spouse/partner should file a *Disabled Veteran or Surviving Spouse Exemption Claim*, 150-303-086, along with the required documentation. Read below for more information and filing instructions.

### Part 1—Qualified disabled 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 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 veteran who has service-connected disabilities of 40 percent or more is entitled to a larger exemption amount.

If you are an honorably discharged veteran who is **officially certified by the U.S. Department of Veterans Affairs or the U.S. Armed Forces**, you don't 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 there are changes in ownership or use of your homestead property. For example, if you transfer your homestead property to a trust or life estate, you may have to file a new claim. Other changes in ownership, such as adding or removing another to the deed or changing the proportions of ownership of existing owners may require you to file a new claim.

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/partner and you live there together, it will qualify as your homestead eligible for this exemption.

If you are an honorably discharged 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 doesn't include your spouse's/partner's income.

#### *Who is a "veteran"?*

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

- Served at least 91 consecutive days beginning on or before January 31, 1955.
- Served at least 179 consecutive days beginning after January 31, 1955.
- Served for 178 days or less and was discharged or released from active duty under honorable conditions because of a service-connected disability.
- Served for 178 days or less and has a disability rating from the United States Department of Veterans Affairs.
- Served for at least one day in a combat zone.
- Received a combat or campaign ribbon or an expeditionary medal for service in the Armed Forces of the United States.
- Is receiving a nonservice-connected pension from the United States Department of Veterans Affairs.

#### *How do I apply for the exemption?*

- Complete a *Disabled Veteran or Surviving Spouse Exemption Claim*, 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 don't have to continue attaching it to your claim if you filed it after reaching the age of 65 or you have filed a certificate certifying your permanent disability.
- 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.
- If property is held in trust, include relevant revocable trust documentation.

**This property tax exemption isn't "automatic"** and doesn't transfer from one property to another. If you buy and move to a different home, you need to file a new claim form for your new home. If you don't live in your home or if it isn't your **primary** residence, it doesn't qualify for this exemption. However, temporary absences due to vacation, travel, or illness don't disqualify you from the exemption. If any of these conditions occur or if your disability rating falls below 40 percent, contact your county assessor's office.

#### *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.

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

- 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 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 didn't file a new claim for the current year. You **must** include a \$10 fee for filing late.
- If you are a qualified veteran who receives a 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 qualifying 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/partner of a qualifying 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/partner of a veteran. "Partner" means an individual joined in a domestic partnership and registered in Oregon under ORS 106.300-106.340.

You will become disqualified and lose your exemption if you enter into a new marriage or partnership.

The deceased veteran must meet the conditions listed in Part 1, page 3, under "Who is a veteran?" If the veteran died as a result of service-connected injury or illness or if the 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 haven't entered into a new marriage or partnership, you are entitled to an additional exemption of \$2,000 provided you currently receive a pension and live on your homestead property.

You don't have to file a claim every year. You must file a new claim form by April 1 if there are any changes in ownership or use of your homestead property. For example, if you transfer your homestead property to a trust or life estate, you may have to file a new claim. Other changes in ownership, such as adding or removing another to the deed or changing the

proportions of ownership of existing owners may require you to file a new claim.

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 Veteran or Surviving Spouse Exemption Claim*, 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 veteran was discharged or released from the military under honorable conditions and shows their period of active service.
- Attach the deceased veteran's death certificate.
- Attach your marriage certificate or certificate of registered domestic partnership. You must have been legally married to or have been in a partnership with the qualified veteran at the time of his or her death and you haven't entered into a new marriage or partnership.
- If property is held in trust, include relevant revocable trust documentation.

**This property tax exemption isn't "automatic"** and doesn't transfer from one property to another. If you buy and move to a different home, you need to file a new claim form for your new home. If you don't live in your home or if it isn't your **primary** residence, it doesn't qualify for this exemption. However, temporary absences due to vacation, travel, or illness don't disqualify you from the exemption. If any of these conditions occur, contact your county assessor's office.

#### 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/partner and filing for the first time because your (veteran) spouse/partner is recently deceased, then you may file your claim at any time during the tax year if:
  - The veteran died during the previous tax year; or
  - Your homestead property was acquired after March 1 but prior to July 1 and the veteran died within 30 days after the acquisition date.