

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

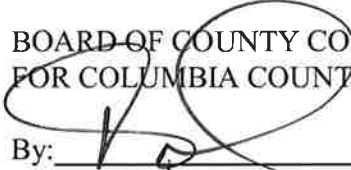
In the Matter of Providing a Homestead)
Exemption for Surviving Spouses of) Resolution No. 43-2016
Certain Public Safety Officers)

WHEREAS, the Oregon Legislature enacted Senate Bill 1513 (2016), which provides that, a county may, consistent with Senate Bill 1513, provide by ordinance or resolution that up to \$250,000 of assessed value shall be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead of a surviving spouse of a fire service professional, police officer, or reserve officer killed in the line of duty;

NOW THEREFORE, Columbia County hereby resolves to provide a homestead exemption for surviving spouses of public safety officers specified in SB 1513 (2016) or as specified in such law as hereafter amended. The exemption shall be the maximum exemption permitted by SB 1513, as the law may hereafter be amended. Definitions and requirements for the exemption are set forth in SB 1513, as it may hereafter be amended, as well as in ORS 181A.335, as amended. The exemption provided herein is subject to administrative rules and requirements of the Department of Revenue and all other relevant laws, rules, and regulations.

Dated this 31st day of August, 2016.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Anthony Hyde, Chair

By: 
Henry Heimuller, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form

By: 
Office of County Counsel