

Disabled 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 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.
- 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_____.

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) _____.

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

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.

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 veteran X	Date	Phone
Signature of surviving spouse/partner X	Date	Phone

Email address (optional): _____

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