

ORS 310.800 - Property tax work-off programs

(1) As used in this section:

- (a) "Authorized representative" means a senior citizen who is authorized by a tax-exempt entity to perform charitable or public service on behalf of a senior citizen who has entered into a contract under subsection (2) of this section.
- (b) "Homestead" means an owner-occupied principal residence.
- (c) "Senior citizen" means a person who is 60 years of age or older.
- (d) "Tax-exempt entity" means an entity that is exempt from federal income taxes under section 501(c) of the Internal Revenue Code as defined in [ORS 305.842 \(Application of Internal Revenue Code to certain property tax laws\)](#).
- (e) "Taxing unit" means any county, city or common or union high school district, community college service district or community college district within this state with authority to impose ad valorem property taxes.

(2) A tax-exempt entity may establish a property tax work-off program pursuant to which a senior citizen may contract to perform charitable or public service in consideration of payment of property taxes extended against the homestead of the senior citizen and billed to the senior citizen. For purposes of ORS chapters 316 and 656, and notwithstanding [ORS 670.600 \(Independent contractor defined\)](#) or other law, a senior citizen who enters into a contract under this subsection shall be considered an independent contractor and not a worker or employee with respect to the services performed pursuant to the contract. Nothing in this section precludes a taxing unit from being considered an employer, for purposes of unemployment compensation under ORS chapter 657, of a senior citizen who enters into a contract under this section.

(3) A taxing unit may enter into an agreement with a tax-exempt entity that has established a property tax work-off program. Pursuant to the agreement the taxing unit may accept, as volunteer and public service, the services of a senior citizen who has entered into a contract described in subsection (2) of this section or an authorized representative.

(4) A taxing unit may provide funds or make grants to any tax-exempt entity that has established a property tax work-off program for use to carry out the program.

[1993 c.777 §9; 1997 c.271 §8; 1997 c.839 §46; 1999 c.90 §35; 2001 c.660 §30; 2003 c.77 §8; 2003 c.704 §8; 2005 c.533 §6; 2005 c.832 §20; 2007 c.614 §8; 2008 c.45 §9; 2009 c.5 §19; 2009 c.909 §19; 2010 c.82 §19; 2011 c.7 §19; 2012 c.31 §19; 2013 c.377 §19; 2014 c.52 §21]