

# REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly  
2007 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2023-A</b>
<b>Revenue Area:</b>	Property Tax
<b>Economist:</b>	Mary Ayala
<b>Date:</b>	March 19, 2007

**Measure Description.** Modifies military service requirements needed to qualify for a homestead property tax exemption to include members of the National Guard and military reservists who served 178 days or more under Title 10 if at least one of the days of service falls within the tax year in which the exemption is claimed. Permits retroactive applications for exemption. Applies to all claims submitted on or after July 1, 2005.

## Revenue Impact:

\$millions	2007-08	2008-09	2007-09 Biennium	2009-11 Biennium
State General Fund	0	0	0	0
State Other Funds	0	0	0	0
Local Government	-\$1.40	-\$0.50	-\$1.90	-\$1.06
Local School Districts	-\$0.97	-\$0.35	-\$1.32	-\$0.74

## Impact Explanation:

Based upon survey data provided by Oregon's National Guard, between 2001 and July 1 2004, roughly 1,142 eligible National Guard members and reservists will be entitled to claim the proposed exemption. For the year 2005, 180 will be eligible; and beyond 2005, another 260 persons per year will be eligible for the exemption. The Average deployment is between 15-24 months. It is assumed that the average tour will qualify a veteran for 2 consecutive tax exemptions.

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