

PRELIMINARY STAFF MEASURE SUMMARY

CARRIER:

Senate Committee on Workforce

REVENUE: No revenue impact

FISCAL: May have fiscal impact, statement not yet issued

SUBSEQUENT REFERRAL TO:

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Matthew Germer, Administrator

Meeting Dates: 4/20

WHAT THE MEASURE DOES: Authorizes county to exempt homestead of surviving spouses of fire service professional or police officer killed in line of duty from property taxes imposed by county. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

(-2) Authorizes county to exempt homestead of surviving spouses of fire service professional or police officer killed in line of duty from county property taxes on first \$250,000 of assessed value of homesteads. Establishes process for requesting exemption.

BACKGROUND: A property tax is a levy on property that an owner is required to pay. In Oregon, county government may levy property taxes as a mechanism for raising funds for county programs.

Senate Bill 865 authorizes counties to exempts homestead properties of surviving spouse of fallen public safety officers from county property taxes.