

**PRELIMINARY STAFF MEASURE SUMMARY**

**House Committee On Revenue**

**Fiscal:** May have fiscal impact, but no statement yet issued

**Revenue:** May have revenue impact, but no statement yet issued

---

**Action Date:**

**Action:**

**Meeting Dates:**

**Prepared By:** Kyle Easton, Economist

---

**WHAT THE MEASURE DOES:**

Allows governing body of a county to grant full or partial property tax exemption for homesteads of volunteer firefighters located within county. Requires county ordinance or resolution granting property tax exemption to specify amount or percentage of assessed value to be exempted and the minimum number of hours of volunteer service that a volunteer firefighter is required to perform in order to be eligible to claim exemption. Requires claim for exemption to be filed on forms prescribed by Department of Revenue and submitted to county assessor on or before April 1 of preceding property tax year for which exemption is claimed. Measure takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

According to the National Fire Protection Association, in 2013 there were approximately 1.1 million local firefighters in the U.S. of which 355,000 (31%) were career firefighters and 786,000 (69%) were volunteer firefighters. Most career firefighters (71%) worked in communities that protected 25,000 or more people whereas most (95%) volunteer firefighters were in departments protecting fewer than 25,000 people.