

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office**

**Bill Number: SB 197 - A  
Revenue Area: Property Tax  
Economist: Kyle Easton  
Date: 6/29/2015**

***Only Impacts on Original or Engrossed  
Versions are Considered Official***

**Measure Description:**

Allows county to exempt first \$250,000 of assessed value of homesteads of surviving spouses of a fire service professional or police officer killed in the line of duty. Exemption applies to all taxes, fees, charges and assessments imposed on homesteads located in the county. Defines homestead as an owner-occupied primary residence.

**Revenue Impact (in \$Millions):** No direct revenue impact

**Impact Explanation:**

The measure allows but does not require counties to provide an exemption. As the measure is permissive, no direct revenue impact exists.

In the previous 50 years, about 9,000 police officers were killed in the line of duty nationwide. Since records began being kept in 1791, 175 police officers were killed in the line of duty in Oregon. Since 1977, about 4,300 firefighters nationwide have been killed in the line of duty.

On average, the property tax imposed upon \$250,000 in assessed value would be about \$4,000. Counties will have an impact equal to the number they choose to exempt.

**Creates, Extends, or Expands Tax Expenditure:**      Yes  No

The policy purpose of this measure is to recognize the risk and sacrifice both police and firefighters take on, and to demonstrate commitment to police and firefighters that their families.