

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
STAFF MEASURE SUMMARY
Senate Committee On Finance and Revenue

MEASURE: SB 197 A
CARRIER: Sen. Girod

Fiscal: No Fiscal Impact
Revenue: Revenue impact issued

Action Date: 06/29/15
Action: Do Pass With Amendments. (Printed A-Eng.)
Meeting Dates: 06/29
Vote:
Yeas: 5 - Baertschiger Jr, Boquist, Edwards, Hass, Riley
Prepared By: Kyle Easton, Economist

WHAT THE MEASURE DOES:

Allows county, by ordinance or resolution, 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. Applies exemption to all taxes, fees, charges and assessments imposed on homesteads located in the county. Defines homestead as real or personal property that is an owner-occupied primary residence. Requires surviving spouse seeking exemption to file application prescribed by Department of Revenue with county assessor on or before April 1 of the year preceding the first property tax year for which the exemption is sought. Requires specific information to be included on application. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Policy of -1 amendment identical to SB 865A, heard in Senate Finance and Revenue committee on 4/29/2015, need of "relating to" clause in SB 197
- Policy intent to exempt first \$250,000 in assessed value of homestead property from all district taxes, relating to clause in SB 865A only included county district imposed property taxes.

EFFECT OF COMMITTEE AMENDMENT:

Replaced content of bill.

BACKGROUND:

The measure as amended 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.