

# Committee on Memorials and Remembrance

*“To Memorialize casualties of war and Remember the service of Military Veterans”*

**Stephen L. Bates, Chair**  
P O Box 339  
Boring, Oregon 97009  
(503) 663-6271

**Jaycee Newman, Secretary**

## **Testimony on Senate Bill 694 – Hearing Scheduled for February 28, 2017** **Senate Committee on Veterans and Emergency Preparedness**

Chair Boquist, Vice Chair Monnes-Anderson and Committee Members:

For almost 100 years, Oregon has honored its wounded warriors, our disabled veterans, with a property tax exemption. At one time, research shows, this exemption was over 100% of the value of a median single family dwelling in Oregon. This is fitting, as our wounded warriors have given a portion of their body; a part of their being in the service of our country.

But, this exemption has been reduced to less than 10% of the value of a median priced single family home. This is an unfortunate result of not reviewing old laws and updating them to meet current needs.

The original Oregon State Statute that authorizes this property tax exemption references Civil War disabled veterans and their surviving spouses. This demonstrates our state’s long standing commitment to our disabled veterans. This law has been modified only a few times since 1953.

When real estate values started escalating in the late 1970’s, the disabled veterans property tax exemption started to dwindle. The exemption amounts remained the same, while the assessed valuation of properties grew. The amount of exemption became less and less. The Oregon State Statute controlling the amount of disabled veteran property tax exemption was not updated during the time that property values soared in the 1980’s and 1990’s.

Over the past several years, there have been attempts to correct this situation. But, it appears that politicians decided not to maintain a reasonable property tax exemption for our wounded warriors.

**Ron Morgan**  
Region 8 Director  
President, Oregon  
State Council  
Vietnam Veterans  
Of America

**Jaycee Newman**  
Secretary, Oregon  
State Council  
Vietnam Veterans  
Of America

**Steve Bates**  
Life Member  
Associates of  
Vietnam Veterans  
Of America

**Steve Wiley**  
Oregon State Head  
Trustee – FOE/Eagles  
Delegate, Oregon  
State Council  
Vietnam Veterans  
Of America

**Val Shaul**  
Commander,  
Disabled American  
Veterans  
Chapter No. 1  
Past Commander,  
VFW Post 180

**Bert Key**  
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Additional members: Tom Bennett, Gary Handy

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## Page 2 - Testimony on Senate Bill 694

The 2005 legislature did make some amends. A 3% annual increase was added to the disabled veterans property tax exemption. A disabled veteran inferred in a 2015 testimony that the 3% increase would not even buy a dinner for two. In other words, this is not enough.

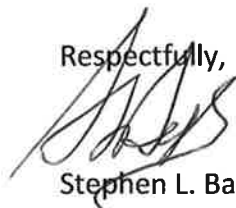
What was once 100% is now less than 10%. Do we still care about our disabled veterans? They made a sacrifice for all of us. We must make sure they are appropriately honored. Because political sentiment identifies that a 100% exemption would be too costly to our counties and cities, Senate Bill 694 is a compromise. The end result of passing this bill is that most disabled veterans qualifying for this exemption would receive a property tax exemption closer to 25% of the value of a median priced home in Oregon.

This bill also addresses the severely disabled veteran. It creates a new category that would allow an even greater property tax exemption if certain requirements are met. Senate Bill 694 gives the local county commission the option to control the levels of this exemption.

It will not be 100%. But 25% is better than 10%. This is a compromise that should be non-partisan. Senate Bill 694 is doing something. Previous legislative sessions have come and gone and the politicians did nothing. Something is better than nothing.

Let Oregon once again stand for our wounded warriors. Let us increase the Disabled Veteran Property Tax Exemption this year. Please pass Senate Bill 694 on so that it can become the law of the land. God Bless our Disabled Veterans.

Respectfully,



Stephen L. Bates

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