

**SB 562 STAFF MEASURE SUMMARY**

**Senate Committee On Veterans and Emergency Preparedness**

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**Prepared By:** C Ross, LPRO Analyst

**Sub-Referral To:** Senate Committee On Finance and Revenue

**Meeting Dates:** 2/28, 3/21

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**WHAT THE MEASURE DOES:**

Adds unremarried surviving spouses of active duty military personnel killed in the line of duty, to the list of persons who may receive a property tax exemption of up to \$250,000 of the assessed value of their homestead. Takes effect 91st day after *sine die*.

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

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

**ISSUES DISCUSSED:**

- History of property tax exemption for first responders killed in the line of duty
- Permissive implementation

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Oregon currently allows counties to exempt up to \$250,000 of the assessed value of a person's principal dwelling, if their spouse was a law enforcement officer or firefighter killed in the line of duty. Senate Bill 562 adds the surviving spouses of active military personnel.