

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
79th Oregon Legislative Assembly  
2017 Regular Session  
Legislative Revenue Office**

**Bill Number: HB 2235  
Revenue Area: Property Taxes  
Economist: Kyle Easton  
Date: 2/23/2017**

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

**Measure Description:**

Authorizes county to grant exemption from ad valorem property taxation for property of eligible veteran or surviving spouse remaining unmarried of eligible veteran in any amount of assessed value up to 100 percent or based on more generous eligibility standards.

**Revenue Impact (in \$Millions):**

This statement is issued solely to facilitate the referral of this measure to the House Committee on Revenue.

Measure's provision of authority to county governing bodies allowing county to provide exemption from property taxes to qualified veterans or surviving spouse remaining unmarried, in an amount up to 100 percent of assessed value and using qualification standards set by county, could result in sizable reduction in property tax revenue depending upon number of counties that choose to implement exemption and extent to which county expands exemption amount and/or changes or eliminates qualification requirements.

**Impact Explanation:**

This measure has a subsequent referral to the House Revenue Committee. A more complete revenue impact statement will be developed at that time.

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

**Further Analysis Required**