

**SB 562 STAFF MEASURE SUMMARY**

**Senate Committee On Veterans and Emergency Preparedness**

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**Action Date:** 03/21/17

**Action:** Without recommendation as to passage and be referred to Finance and Revenue by prior reference.

**Vote:** 4-0-0-0

**Yeas:** 4 - Boquist, Monnes Anderson, Olsen, President Courtney

**Fiscal:** Fiscal impact issued

**Revenue:** Revenue impact issued

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

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**WHAT THE MEASURE DOES:**

Adds surviving spouses of active duty military personnel killed in line of duty, who have not remarried, to list of persons who may receive property tax exemption of up to \$250,000 of assessed value of homestead. Takes effect 91st day after *sine die*.

**ISSUES DISCUSSED:**

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