2007 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: HB 2237 **STATUS:** Original
SUBJECT: Annual veteran homestead exemption filing requirement
GOVERNMENT UNIT AFFECTED: County Assessors; Oregon Department of Revenue
PREPARED BY: Adrienne Sexton
REVIEWED BY: Dallas Weyand
DATE: January 29, 2007

	2007-2009	2009-2011
EXPENDITURES:		
See Comments.		

EFFECTIVE DATE: January 1, 2007

GOVERNOR'S BUDGET: This bill is not anticipated by the Governor's recommended budget.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The measure would eliminate the annual reporting requirement to continue application of the war veteran homestead exemption if the conditions allowing the exemption are unchanged. The filing is made to the county assessor. Statewide, approximately 37,000 veterans would qualify. The net impact to counties would be a combination of administrative savings by eliminating much of the annual documentation, and the authorized $10 late-filing fee in the event a veteran with a prior year's exemption makes application after April 1 and before May 1 of a given year. The provision that would disqualify the exemption for a specific year if the claim is not filed within the time allowed could result in additional, indeterminate, tax collections.

Impact on the Department of Revenue for this measure would be minimal for updating of forms and manuals, which typically occurs after each legislative session to incorporate all enacted legislation.