

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number: SB 15 - 4
Revenue Area: Court Fees (General Fund)
Economist: Jonathan Hart
Date: March 3, 2025

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

Measure Description:

Increases the limits on the fair market value of a deceased person's assets for purpose of qualifying for a simple estate affidavit process. Increases the limit for personal property from \$75,000 to \$250,000 and for real property from \$250,000 to \$750,000. Requires the State Court Administrator to annually calculate and apply cost of living adjustments to the limits.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2025-26	2026-27	2025-27	2027-29	2029-31
General Fund	- \$0.3	- \$0.7	- \$1.0	- \$1.5	- \$1.6

Impact Explanation:

The measure increases the number of simple estates paying a simple proceeding filing fee of \$124 (ORS 21.145(4)) and reduces the number paying a probate filing fee of \$591 (ORS 21.170(1)(b)). The Oregon Judicial Department notes that approximately thirty percent of estates currently subject to the \$591 probate filing fee have estate values that fall under the increased limits. If all these estates paid the simple proceeding filing fee, the revenue loss would be approximately \$1.4 million in a biennium.

The new requirements would take effect January 2026, so fiscal year 2026 has six months of impact, with future amounts adjusted for potential growth in the number of estates impacted as well as annual adjustment for inflation.

Creates, Extends, or Expands Tax Expenditure: Yes No