



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2025 Regular Session

Prepared by: Roxanne Adams
Reviewed by: John Borden, Walt Campbell, Emily Coates, Amanda Beitel
Date: May 26, 2025

Bill Title: Relating to property tax exemption for disabled veterans; prescribing an effective date.

Government Unit(s) Affected: Judicial Department, Counties, Department of Veterans' Affairs, Department of Revenue

Summary of Fiscal Impact

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Finance and Revenue to the Joint Committee on Ways and Means.

The measure increases two property tax exemptions and creates two new exemptions for disabled veterans. The measure also requires the Department of Revenue (DOR) to annually reimburse counties for specified tax exemptions and provides an unspecified General Fund appropriation to fund the reimbursements.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Ways and Means.

Further Analysis Required