



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 1094

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Digest: The Act would create a property tax credit for the home of a person who is on active military duty. The Act would create a property tax credit for the home of a disabled veteran and the veteran's surviving spouse and extend it to a nonprofit home for the elderly in which they live. The Act would phase out both of the current partial exemption programs for such homes. (Flesch Readability Score: 62.1).

Provides for a property tax credit against the ad valorem taxes imposed on the homestead of a resident serving on active military duty. Provides for a property tax credit for the homesteads of disabled veterans and their surviving spouses, including when they reside in nonprofit homes for elderly persons. Phases out both of the current partial exemption programs for such homesteads.

Takes effect on the 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**