



## SJR1 Property tax exemptions for seniors

House Committee on Revenue – John Calhoun – 3.24.2025

My name is John Calhoun and I am representing Tax Fairness Oregon, a network of volunteers who advocate a rational and equitable tax code.

SJR1 is one of a long list of bills seeking property tax relief for the residence of seniors in this session.

As someone celebrating my 81<sup>st</sup> birthday next week, I appreciate the generosity of the bill's author who is willing to freeze my property taxes from growing solely due to my age. Of course, someone just turning 65 would benefit even more during their expected lifetime.

Unfortunately, if this bill passes, local governments will be devastated. Over 13% of property tax revenue, \$1.2 billion, is paid for by seniors in owner-occupied homes according to LRO.

This bill assumes that seniors do not care about the services provided by local governments. Police, fire, and emergency protection, libraries, mental health and homeless services, roads, and bridges would face cuts. All these services are critical to seniors. Schools for our grandchildren would also be impacted and yes, we care about them.

From a public policy perspective, the legislature should be very careful about reducing the income of non-state governments. Especially during a period where federal support will be cut. Need for local assistance for seniors is likely to grow if services like the Oregon Health Plan get cut due to reduction in Medicaid payments to the state.

We do know that some seniors have issues with the cost of living and steadily increasing property taxes. As we have discussed in the past, the senior property tax deferral program is a more appropriate answer since it does not deprive local governments of revenue while it defers the tax payment for low-income seniors. Tax Fairness Oregon is working with Representative Reschke in the House to expand this program and expand the number of senior participants.

Please reject this bill and work to ensure more seniors know about the senior tax deferral program.