



# JACKSON COUNTY

*Oregon*

## County Administration

Shannon Bell

*Senior Deputy County Administrator/  
Tax Collector*

10 S. Oakdale  
Medford, OR 97501

Phone: 541-774-6535  
[Bellsa@jacksoncountyor.gov](mailto:Bellsa@jacksoncountyor.gov)

[www.jacksoncountyor.gov](http://www.jacksoncountyor.gov)

January 28, 2025

Dear Senate Committee On Veterans, Emergency Management, Federal and World Affairs:

Oregon Senate Bill 387 (2025), as proposed, creates a significant burden on Assessment and Taxation staff by increasing the volume of complex and manual operations during an already demanding timeframe. The Jackson County's software does not have the functionality to indicate the percentage of each veteran's disability, nor can the system currently handle applying a percentage reduction to an AV exemption.

Jackson County currently has 3,466 veterans whose accounts, as a result of this Senate Bill, would have to be reviewed individually, one at a time. Staff would have to review each applicant and request income tax returns individually. As it is, the staff has no mechanism to verify if a veteran's tax return is legitimate and is not versed in analyzing and reviewing income tax returns.

We would report to the Oregon Department of Veteran's Affairs (ODVA) each year, by October 15th, the tax amount on the exemption portion to be reimbursed by the ODVA. This is our busiest time of the year, and we already struggle with entering veteran exemptions by the deadline. We get veteran applications throughout the year, but the bill doesn't address applications after October 15th.

If the property taxes exceed 14 percent of the person's taxable income, they get a 90 percent exemption for the next year, regardless of the home's value. Consider a person living in a million-dollar home to someone who lives in a low-value manufactured home. This Bill would also limit the number of veterans that would qualify for a full exemption by requiring a veteran to have a 100 percent disability rating and be "unemployable", as defined by the United States Department of Veteran's Affairs.

Sincerely,

Shannon Bell

Senior Deputy County Administrator/Tax Collector