

# Committee on Memorials and Remembrance

*"To Memorialize casualties of war and Remember the service of Military Veterans"*

**Stephen L. Bates, Chair**  
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Oregon State Legislature – Joint Committee on Tax Expenditures

Co-Chairs Meek and Nathanson, Vice Chairs Boquist, Reschke Walters and Committee Members:

For the record, I am Steve Bates and I reside in Boring, Oregon. Today, I represent the Vietnam Veterans of America concerning Senate Bill 884.

100 years ago, Oregon afforded our wounded veterans a 100% property tax exemption.

Today, that 100% exemption has shrunk to about 5% of the median price of a residence. The original exemption established was not adjusted to the real estate inflationary cycles we have seen over the past sixty years. In 2008, an annual 3% increase of the exemption was instigated by legislation. But, we still have a problem!

Senate Bill 884A addresses this problem. Consultations with members of the Association of Oregon Counties has resulted in a compromise which resulted in the amendments to this bill.

SB884A will bring the disabled veteran property tax exemption up to about 15% of the median price of a home. This will be funded by the counties under the existing program.

However, the program is expanded by SB884. The expansion includes assistance to 100% disabled veterans with a property tax exemption at about 30% of the median price of a home. Most importantly, SB884A will give a 90% property tax exemption to unemployable, 100% disabled veterans if property taxes exceed 14% of annual income. As these two elements are new to this program, they will be funded with state tax dollars through a reimbursement process to the counties. **This is a means of making sure these disabled veterans will not lose their homes because of high property taxes.**

It is our request that you move SB884A with a Do Pass recommendation. Thank you.

Affiliated with Vietnam Veterans of America