

2007 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: SB 623

STATUS: A-Engrossed

SUBJECT: Providing property tax exemption for a dwelling provided by religious organization for its spiritual leader, subject to conditions

GOVERNMENT UNIT AFFECTED: County Tax and Assessment Programs

PREPARED BY: Adrienne Sexton

REVIEWED BY: Dallas Weyand

DATE: May 11, 2007

2007-2009

2009-2011

EXPENDITURES:

See Comments.

EFFECTIVE DATE: January 1, 2008

GOVERNOR'S BUDGET: This bill is not anticipated by the Governor's recommended budget.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The measure would provide a real property tax exemption up to \$150,000 of the assessed value of a dwelling provided by a religious organization for its spiritual leader, subject to conditions. The Legislative Fiscal Office (LFO) is not able to determine the quantifiable fiscal impact on thirty-six counties' taxation and assessment programs to identify subject property and incorporate the information into county systems, but LFO assumes there would be some workload created by the measure at the same time a county's revenue stream is affected. LFO also notes that other measures are pending before this Legislative Assembly that would affect personal or property tax exemptions, and the cumulative impact of multiple enactments cannot be determined at this time.