

REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly 2007
Legislative Revenue Office

Bill Number: HB 2231
Revenue Area: Property Tax
Economist: Mary Ayala
Date: February 2, 2007

Measure Description: Amends ORS 308.146 (6)(b) by changing the deadline for filing an application with a county assessor to have real or personal property assessed after it has been damaged or destroyed. The application may be filed the later of (a) August 1st of the current assessment year or (b) on or before the 60th day following the date on which the property was destroyed or damaged.

The application deadlines in ORS 308.428 (2) are changed to be consistent with the deadlines proposed for ORS 308.146 (6) (b).

Revenue Impact:

	2007-08	2008-09	2007-09 Biennium	2009-11 Biennium
State General Fund	0	0	0	0
State Other Funds				
Local Government	<25,000	<\$25,000	<50,000	<\$50,000
Local School Districts				

Impact Explanation: The Department is unaware of any incidents that created a major hardship for taxpayers; however, it does not maintain records on a case by case basis.

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