

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
74th Oregon Legislative Assembly  
2007 Regular Session

**Bill Number: HB 2236**  
**Revenue Area: Property Tax**  
**Economist: Mary Ayala**  
**Date: February 6, 2006**

**Legislative Revenue Office**

**Measure Description:** Allows counties to pay contested property tax refunds prior to conclusion of a property tax appeal. Provides for collection of additional taxes or payment of additional refund upon resolution of property tax appeals.

Applies to refunds related to property tax years beginning on or after July 1, 2007 and to appeals pending as of the effective date of this Act.

Takes effect 91 days after sine die.

**Revenue Impact:**

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

**Impact Explanation:** The reduction in the amount of interest that will be paid if HB 2236 becomes law depends upon the size, frequency and duration of appeals, as well as the timing for settling certain portions of an appeal versus others. In some cases, the interest payments on some appeals have exceeded \$1 million. Therefore, it is possible that the interest savings associated with passage of this measure could be greater than \$50,000 (i.e., a minimal positive impact statement is <\$50,000).

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