

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number: SB 395
Revenue Area: Property Tax
Economist: Dae Baek
Date: February 18, 2009

Measure Description: Allows counties to serve notice of required personal property tax delinquency warrants by means of one publication in a newspaper of general circulation in the county and by first-class mail to persons named in notice. Increases fee for service of personal property tax delinquency warrant from \$15 to \$20. Takes effect on the 91st day after the date on which the regular session of the 75th Legislative Assembly adjourns sine die.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2009-10	2010-11	2009-11	2011-2013	2013-2015
State Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Local Government	\$ 0.06	\$ 0.085	\$ 0.145	\$ 0.173	\$ 0.177

Impact Explanation: Current fee for service of personal property tax delinquency warrant is \$15. \$15 fee has not been changed since 1983. The statewide number of served warrants is estimated to be 16,843 for FY 2007-08. Each warrant will be subject to additional \$5 fee if this bill passes.

Creates, Extends, or Expands Tax Expenditure: Yes No