

**FISCAL IMPACT OF PROPOSED LEGISLATION**

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session  
Legislative Fiscal Office

Measure: HB 2546 - 1

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Prepared by: Matt Stayner  
Reviewed by: Laurie Byerly  
Date: 4/27/11

MEASURE: HB 2546-1  
EXHIBIT: D  
HOUSE REVENUE COMMITTEE  
DATE: 4/29/2011 PAGES: 1  
SUBMITTED BY: CHRISTINE  
BROWN

**Measure Description:**

Allows late filing of claim for exemption from property taxation for five tax years prior to current tax year.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Counties

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.