

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Sixth Oregon Legislative  
Assembly  
2011 Regular Session  
Legislative Revenue Office

Bill Number: HB 3290 - A  
Revenue Area: Property Tax  
Economist: Christine Broniak  
Date: 5/31/11

**Measure Description:**

Modifies application of farm income standard adopted by Land Conservation and Development Commission for establishing primary and accessory dwellings customarily provided in conjunction with farm use in areas zoned for exclusive farm use.

**Revenue Impact (in \$Millions):** Indeterminate, see below.

**Impact Explanation:** The measure would allow more options for farmland to meet required income standards to build structures that qualify as farm dwellings. Without qualifying, these structures would not be built, and property taxes would not be collected on them. When built, the value of the structures is assessed as any other property, so, by allowing more dwellings to be built, this measure increases property tax revenues. The size of this impact depends on how many additional structures are built as a result of this measure.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No