Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session Legislative Fiscal Office

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| Date:        | 3/7/13       |

## **Measure Description:**

Delays for additional two property tax years prohibition on deferral of homestead property taxes for certain homesteads pledged as security for reverse mortgage.

## Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have

## MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.