

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Seventh Oregon Legislative  
Assembly  
2013 Regular Session  
Legislative Revenue Office

Bill Number: SB 600  
Revenue Area: Property Tax  
Economist: Christine Broniak  
Date: 5/30/2013

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Allows a city to petition for a boundary change if it is amending its comprehensive plan and land use regulations subsequent to an urban growth boundary expansion.

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

**Impact Explanation:** The measure would allow a city to petition the district boundary board of a county for a change in boundaries of school districts to reduce total transportation costs or deliver other efficiencies. Properties within a district boundary would pay property tax rates associated with that district. The direction and magnitude of revenue impact would depend on the relative level of property taxes for each district and whether properties affected by the rate changes are in districts with higher rates or lower rates.

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