

**REVENUE IMPACT OF
PROPOSED LEGISLATION
Seventy-Eighth Oregon Legislative
Assembly
2015 Regular Session
Legislative Revenue Office**

**Bill Number: HB 2610 - A
Revenue Area: Property Tax
Economist: Kyle Easton
Date: 02/24/2015**

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

Measure Description:

Adds agricultural workforce housing to property used in relation to agricultural work that is eligible for property tax exemption.

Revenue Impact (in \$Millions): Minimal

Impact Explanation: The changes in law resulting from HB 2610 as amended are expected to have a minimal revenue impact on local governments.

Many of the changes in the bill relate to clarifying the certification process and responsibilities related to ensuring properties meet qualifications standards in law. After receiving feedback from assessor staff of affected counties, there is little to no expectation of properties qualifying under the new language that are not currently qualifying for the exemption.

Language in the bill would expand qualification criteria to include agricultural workforce housing as defined in the bill. While no property is expected to qualify under this expanded language that is not already receiving exemption, there is possibility that future properties could qualify under expanded language that would not otherwise qualify under current law.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to broaden low cost housing and child care facilities for agricultural workers and their families, so long as the property meets applicable safety and health standards.