## FISCAL IMPACT OF PROPOSED LEGISLATION

78th Oregon Legislative Assembly – 2016 Regular Session Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Prepared by:	Krista Dauenhauer
Reviewed by:	John Borden, Michelle Deister
Date:	February 12, 2016

## **Measure Description:**

Removes sunset of exemption from ad valorem property taxation for property of nonprofit corporation that, for tax year beginning on July 1, 2012, was actually offered, occupied or used as low-income housing and granted exemption by county.

## Government Unit(s) Affected:

Department of Revenue (DOR), Housing and Community Services Department

Analysis:

The proposed legislation has been determined to have

## **NO EXPENDITURE IMPACT**

on state or local government.