

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: HB 2277**

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

---

Prepared by: Meg Bushman-Reinhold  
Reviewed by: John Borden  
Date: 2/20/2017

---

**Measure Description:**

Requires county governing body to apply property tax refund first as credit against amount due of total tax liability account on which tax was assessed, except in certain cases.

**Government Unit(s) Affected:**

Counties, Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.