

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office

Bill Number: HB 2937
Revenue Area: Property Taxes
Economist: Kyle Easton
Date: 3/22/2017

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

Measure Description:

Permits accessory dwelling unit on land zoned rural residential and as conditional permitted use on land zoned for exclusive farm use.

Revenue Impact (in \$Millions): Minimal

Impact Explanation:

Land under dwellings located within an exclusive farm use zone and used in conjunction with farm use qualify for property tax special assessment. Depending upon the use of the accessory dwelling unit (ADU), the placement of an ADU upon exclusive farm use land could result in the land being disqualified from special assessment and being subject to ten years of back taxes being imposed.

Creates, Extends, or Expands Tax Expenditure: Yes No