

**REVENUE IMPACT OF
PROPOSED LEGISLATION
80th Oregon Legislative Assembly
2019 Regular Session
Legislative Revenue Office**

Bill Number:	SB 901 - A
Revenue Area:	Property Tax
Economist:	Jaime McGovern
Date:	06/05/2019

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

Measure Description:

Authorizes translator district board to establish property tax permanent rate limit and impose operating taxes, following elector approval.

Revenue Impact:

There is no direct revenue impact as this is a permissive measure that requires voter approval.

Impact Explanation:

The sole translator district in Oregon operates in Baker and Union counties. This district reports that its upcoming budget is approximately \$150,000 annually, and with the passage of a relating bill SB 394, which would allow it to transmit its own signal and programming, would increase to \$200,000. Currently, the translator district assesses a \$100 per property fee to recover operating costs and in this bill proposes to recover similar charges instead through ad valorem property taxes. This past year, the district's revenue was approximately \$96,000. In that sense, the revenue to the translator district would increase, upon approval to the extent that they are able to assess an ad-valorem tax sufficient to recover full costs.

Additionally, Baker and Union Counties currently experience compression of 5.6% and 1.6% respectively. For the properties that are in compression, and also are assessed tax from Blue Mountain Translator District, increased compression would occur resulting in a loss to existing taxing districts.

This district is also supporting SB 393 which seeks to annex properties which are inside city limits into its taxing district. If SB 393 is passed in conjunction with SB 901, and both are utilized the total tax extended by the translator district may remain the same, but the individual charge per property may decrease.

Creates, Extends, or Expands Tax Expenditure: Yes No