# FISCAL IMPACT OF PROPOSED LEGISLATION 80th Oregon Legislative Assembly - 2019 Regular Session

### Legislative Fiscal Office

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

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#### **Measure Description:**

Authorizes governing body of county with population of more than 570,000 to set maximum dollar amount of \$25,000 or more, or dollar amount adopted by county, for total assessed value of all of taxpayer's manufactured structures taxable as personal property, below which such manufactured structures are not subject to ad valorem property taxation for assessment year.

### Government Unit(s) Affected:

Counties, Department of Revenue (DOR)

Analysis:

The proposed legislation has been determined to have

# MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.