

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

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**Measure Description:**

Provides for the cancellation of outstanding real property taxes and interest on the taxes for real property, the ownership of which was transferred from the federal government to a port district, or for real property owned by a port district that does not have a working waterfront and has outstanding taxes owing since before 2012, for which the tax collector has exhausted all tax collection remedies.

**Government Unit(s) Affected:**

Counties, Oregon Judicial Department (OJD), 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.