

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

---

Prepared by: Michael Graham  
Reviewed by: John Borden, Laurie Byerly, Zane Potter  
Date: June 9, 2021

---

**Measure Description:**

Allows the governing body of a county with a population of less than 15,000 to adopt an ordinance or resolution granting a property tax exemption for eligible housing located within the boundaries of the county. Provides that no more than five dwellings in a county may be newly granted an exemption as eligible housing for any property tax year.

**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.