FISCAL IMPACT OF PROPOSED LEGISLATION

81st Oregon Legislative Assembly - 2021 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: HB 2438 - A

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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.

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