



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 18

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

For purposes of eligibility of property for homestead property tax deferral program, creates minimum cap of \$250,000 for maximum allowable real market value of homestead. Directs Department of Revenue to adjust minimum cap for maximum allowable real market value annually according to change in Consumer Price Index.

Allows claim for deferral to be filed late, with payment of fee. Modifies procedure for allowing claims for deferral in excess of maximum allowable number of claims for property tax year.

Extends sunset for deferral program.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**