

## **Open Government Impact Statement**

81st Oregon Legislative Assembly 2021 Regular Session

## Measure: SB 118

Only impacts on Original or Engrossed Versions are Considered Official

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## SUMMARY

Allows surviving spouse or disabled heir of individual whose homestead was granted deferral under homestead property tax deferral program to continue deferral without having owned or occupied homestead for five years.

Allows claim for deferral to be filed late, with payment of fee. Modifies procedures related to maximum number of claims for deferral that may be granted for property tax year.

Extends sunset for deferral program.

Eliminates requirement to submit income statement to county assessor with application for delay in foreclosure.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT