

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

Prepared by: Michael Graham
Reviewed by: Zane Potter, Laurie Byerly, Amanda Beitel
Date: April 6, 2021

Measure Description:

Authorizes a county governing body to adopt an ordinance or resolution to waive interest charges on unpaid or late property tax payments, but only for the property tax year beginning July 1, 2020; interest imposed with respect to ad valorem property taxes for a taxpayer's business, provided there were no uncontested delinquent property taxes outstanding as of February 15, 2020; and delinquencies that are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season.

Government Unit(s) Affected:

Counties, Department of Revenue (DOR), Legislative Revenue Office (LRO)

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.