

FISCAL IMPACT OF PROPOSED LEGISLATION
82nd Oregon Legislative Assembly – 2023 Regular Session

Measure: SB 919 - 2

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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Reviewed by: Doug Wilson, Amanda Beitel
Date: 03/25/2023

Measure Description:

Establishes one exemption per tax account from ad valorem property taxation for five years for properties with newly constructed accessory dwelling unit or single-family conversion to duplex, triplex, or quadplex, and unit is used as occupant’s primary residence and not rented as transient lodging.

Government Unit(s) Affected:

Counties, Cities, Department of Revenue

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.