FISCAL IMPACT OF PROPOSED LEGISLATION

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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Date:	January 31, 2023

Measure Description:

Renames "board of property tax appeals" to "property value appeals board." Adds operative date of July 1, 2024. Allows Department of Revenue, any board of property tax appeals, county assessor or other county official to take any action to comply with the statutory changes in the measure prior to its operative date.

Government Unit(s) Affected:

Counties, Department of Revenue, Judicial Department, Legislative Counsel

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.