## FISCAL IMPACT OF PROPOSED LEGISLATION

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session Legislative Fiscal Office

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Reviewed by:

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Date:

2/16/2011

**Measure Description:** 

Requires taxpayer to file appeal of assessed or specially assessed value of land or improvements of principal or secondary industrial property in tax court.

**Government Unit(s) Affected:** 

Department of Revenue(DOR), Judicial Department, Association of Oregon Counties (AOC)

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.

XHIBIT: COMMITTEE NATE: 2/16/20/1 PAGES: /

Measure: HB 2478