

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Seventh Oregon Legislative  
Assembly  
2013 Regular Session  
Legislative Revenue Office

Bill Number: HB 2489 - 2  
Revenue Area: Senior Deferral  
Economist: Christine Broniak  
Date: 3-7-2013  
Draft

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

**Measure Description:**

Extends ability to participate in the program for participants who had been disqualified in 2011 solely due to having a reverse mortgage, who had already been in the program, and who had completed an application in 2011.

**Revenue Impact (in \$Millions):**

	2013-15	2015-17	2017-19
Senior and Disabled Deferral Account	-5.3	-4.2	-2.7

**Impact Explanation:** The measure would extend the ability to participate in the Senior and Disabled Property Tax Deferral Program to approximately 1,500 individuals who were disqualified due to having a reverse mortgage. It results in additional tax payment obligations for the program as well as additional repayments in the future by these individuals. The net of these positive and negative revenue effects is above.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No