



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: HB 2103

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Repeals sunset of homestead property tax deferral program. Authorizes late filing of claim for deferral with payment of late fee. Modifies determination of maximum number of new claims allowable for property tax year. Requires timely and late-filed claims to establish eligibility as of April 15 of year in which claim is filed. Modifies requirement that, upon receipt of deed to homestead after foreclosure, county treasurer pay to Department of Revenue interest accrued on amount of deferred taxes.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT