

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
80th Oregon Legislative Assembly
2019 Regular Session
Legislative Revenue Office

Bill Number:	SB 88 - A
Revenue Area:	Property Tax
Economist:	Jaime McGovern
Date:	04/03/2019

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

NOTICE OF NO REVENUE IMPACT

The Legislative Revenue Office has reviewed the proposed legislation and determined that it has No Impact on state or local revenues analyzed by this office.

This is a permissive policy that would allow counties to approve construction of an accessory dwelling unit (ADU) on rural residential homesite parcels that are at least two acres. Because the counties retain authority, and the ADUs would still be subject to all relevant property taxes, there is no direct revenue impact.