

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2383 - A**

80th Oregon Legislative Assembly – 2019 Regular Session  
Legislative Fiscal Office

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

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**Measure Description:**

Appropriates moneys for distribution to Curry County assessor for pilot program to increase employment in assessor's office in order to achieve assessment rotation of seven years for taxable property.

**Government Unit(s) Affected:**

Curry County, Department of Revenue (DOR)

**Summary of Fiscal Impact:**

Costs related to the measure are anticipated to be minimal - See explanatory analysis.

**Summary of Expenditure Impact:**

Fund Type	2019-21 Biennium	2021-23 Biennium
General Fund	\$150,000	
<b>Total Funds</b>	<b>\$150,000</b>	<b>\$0</b>

**Analysis:**

The measure would appropriate \$150,000 General Fund to the Department of Revenue (DOR) in the 2019-21 biennium to distribute to the Curry County assessor to be used for the pilot program to increase employment in the office of the assessor to achieve an assessment rotation of seven years for taxable property located in the county. DOR would distribute the funds in two separate payments: \$75,000 in fiscal year 2019 and \$75,000 in fiscal year 2020. However, DOR would not be permitted to distribute the funds to the Curry County assessor until the assessor has available a matching amount of \$50,000 for the pilot program, which the measure directs the assessor to withhold or collect from taxing districts (except for education districts) within the county. The assessor would be required to use these funds to supplement its expenditures for assessment and taxation in the county budget and submit reports to DOR to enable DOR to monitor the program. DOR would be required to submit a report to the Legislative Assembly by September 15, 2021. The measure would take effect 91 days after the Legislative Assembly adjourns *sine die*.

**Curry County:**

Aside from the General Fund appropriation, the measure would have an indeterminate fiscal impact on property tax collections conducted by the Curry County assessor.

**Department of Revenue:**

The measure would have a minimal fiscal impact on DOR, in terms of its staffing and budget.

This measure warrants a subsequent referral to the Joint Committee on Ways and Means for consideration of its budgetary impact on the State's General Fund.