

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
81st Oregon Legislative Assembly
2021 Regular Session
Legislative Revenue Office

Bill Number:	SB 299 - 1
Revenue Area:	Property Tax
Economist:	Jaime McGovern
Date:	03/02/2021

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

Measure Description:

Authorizes formation of children's special districts and provides districts the authority to assess, levy and collect taxes to pay the cost of children's services within the boundaries of the district. Defines children's services as services that support children's total health and well-being that are provided to children outside of school hours. Requires district to discontinue a project if any action is filed by an affected taxpayer, asserting a valid claim that any revenue of the district is subject to the \$5 limitation per \$1,000 of real market value under Article XI, section 11b, of Oregon Constitution. Requires petition for formation of children's special district to be signed by greater of 10 percent or more of electors in territory or 100 electors. Aligns formation and changes of organization of children's special districts with existing special district statutes.

Revenue Impact: No direct revenue impact (see impact explanation)

Impact Explanation:

Measure allows but does not require the formation of Children's Special Districts. As such, the measure has no direct impact on property tax revenues. Upon formation, Children's Special Districts will have the ability to assess, levy and collect ad valorem property taxes. If a Children's Special district is formed and property taxes are imposed, then property taxes extended upon properties within the district's boundaries would increase.

Creates, Extends, or Expands Tax Expenditure: Yes No