



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: HB 2247 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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Prepared by: Cameron D. Miles  
Date: 4/9/2021

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### SUMMARY

Authorizes county to adopt ordinance or resolution authorizing waiver of interest charged for failure to pay taxes when due. Applies only to 2020-2021 property tax year, to interest on taxes imposed on real property used in taxpayer's business, provided no uncontested delinquent property taxes were outstanding on such property as of February 15, 2020, and to delinquencies substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season. Sets forth criteria for determining that delinquency is substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season. Requires county that adopts ordinance or resolution to submit report to Legislative Revenue Officer that includes findings and statement of financial impact of waiver of interest on county.

Sunset January 2, 2023.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**