

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

**Bill Number: HB 2634 - A**

**Date: 6/7/2021**

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

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This office has reviewed the proposed legislation and determined that it has

## **Minimal Revenue Impact**

The Senior and Disabled Citizens property tax deferral program is not a property tax exemption, credit, or reduction. It is a program which the Department of Revenue administers, where property taxes of participants are paid by a dedicated account that is funded by the repayment of deferred property taxes by those exiting the program. There may be a small revenue impact, upon foreclosure of an estate, in the case of partitioning of interest with the Department of Revenue.

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