



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 2634 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/11/2021

SUMMARY

Allows surviving spouse or disabled heir of individual whose homestead was granted deferral under homestead property tax deferral program to continue deferral without having owned or occupied homestead for five years. Creates, for purposes of eligibility of property for homestead property tax deferral program, minimum cap of \$250,000 for maximum allowable real market value of homestead. Directs Department of Revenue to adjust minimum cap for maximum allowable real market value annually according to change in Consumer Price Index. Allows claim for deferral to be filed late, with payment of fee. Modifies procedure for allowing claims for deferral in excess of maximum allowable number of claims for property tax year. Adjusts payment of interest on delinquent deferred taxes between county and department.

Extends sunset for deferral program.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT