



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 2438 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/18/2021

SUMMARY

Authorizes county with population of less than 15,000 to adopt property tax exemption for newly constructed single-family dwellings built and occupied as primary residences by individuals with annual taxable income of not more than \$75,000 if filing separately or not more than \$150,000 if filing jointly. Requires county to prescribe application forms for precertification process and exemption. Limits new exemptions to no more than five dwellings per county per property tax year. Allows county to determine length of exemption, between three and five years. Prohibits new exemptions for property tax years beginning on or after July 1, 2032.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT