

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

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Measure Description:

Extends period in which taxpayers, upon transfer of ownership of homestead or moving manufactured structure or floating home out of state, may discontinue participation in homestead property tax deferral program in assessment year.

Government Unit(s) Affected:

Counties, Department of Revenue (DOR), Oregon Judicial Department (OJD)

Analysis:

The proposed legislation has been determined to have

MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.