



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: HB 2080 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Dexter A. Johnson  
Date: 6/20/2023

---

### SUMMARY

Extends sunset dates of various property tax exemption programs.

Removes provisions of property tax exemption for community solar projects that restrict exemption to proportion owned by residential customers or leased by residential subscribers.

Expands property tax exemption for food processing machinery and equipment to include machinery and equipment used to process meat and wild game.

Authorizes city or county to administratively approve or terminate property tax exemption for multiple-unit housing project. Authorizes city or county to exempt from property tax entire structure of multiple-unit housing converted from other use.

Extends low income rental housing property tax exemption to housing units owned by limited equity cooperative corporations.

Authorizes city or county to establish schedule in which, for 10 years, percentage of property tax exemption granted to affordable multiunit rental housing increases directly with percentage of units rented to households with annual income at or below 120 percent of area median income.

Allows surviving spouse of disabled veteran to continue homestead property tax exemption without filing new claim.

Takes effect on 91st day following adjournment sine die.

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