

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

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**Measure Description:**

Provides tax exemption for property of religious organization held or used solely to provide affordable housing to low income households, including, but not limited to, any portion of the property for any period during which the portion of the property is rented out as affordable housing to low income households. Requires a claim for the initial year of exemption to be filed with the Department of Revenue.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Oregon Judicial Department (OJD), Land Use Board of Appeals (LUBA), Department of Land Conservation and Development (DLCD), Counties, Cities

**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.