



House Bill 4063

Single-Unit Housing Property Tax Exemption

Background

House Bill 4063 simplifies the application process for the single-unit housing exemption by eliminating the requirement that a city adopt an ordinance to approve or deny each application.

Administrative Efficiency

To ensure the county assessor is aware of an approved exemption in time to implement it for each taxpayer, the department recommends including in the new ORS 307.674(2)(b) a requirement that the document listing the approved application be shared with the county assessor prior to the April 1 deadline established by ORS 307.512.

Agency Contact

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