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**COUNCIL RESOLUTION NO. 5025**

**AMENDMENT OF RESOLUTION NO. 4999 APPROVING  
A LOW-INCOME RENTAL HOUSING PROPERTY TAX  
EXEMPTION FOR THE PROPERTY LOCATED AT 2984,  
2986, AND 2988 OAK STREET, EUGENE, OREGON.  
(SHELTERCARE / APPLICANT.)**

**PASSED: 8:0**

**REJECTED:**

**OPPOSED:**

**ABSENT:**

**CONSIDERED: February 28, 2011**

**RESOLUTION NO. 5025**

**AMENDMENT OF RESOLUTION NO. 4999 APPROVING A LOW-INCOME RENTAL HOUSING PROPERTY TAX EXEMPTION FOR THE PROPERTY LOCATED AT 2984, 2986, AND 2988 OAK STREET, EUGENE, OREGON. (SHELTERCARE / APPLICANT.)**

**The City Council of the City of Eugene finds that:**

**A.** ShelterCare (the applicant), whose address is P.O. Box 23338, Eugene, Oregon, 97402, is the owner of real property located at 2984, 2986, 2988 Oak Street and 2985 Willamette Street, Eugene, Oregon, 97402 (Assessor's Map/Tax Lot No. 18-03-07-11-06600; Assessor's Property Account Number 0631976), and submitted an application pursuant to Subsection 2.939(3) of the Eugene Code, 1971, for an exemption from ad valorem taxes under the City's Low-Income Rental Housing Property Tax Exemption Program (Sections 2.937 to 2.940 of the Eugene Code, 1971).

**B.** On February 8, 2010, Resolution No. 4999 was adopted approving ShelterCare's application for an ad valorem property tax exemption under the City's Low-Income Rental Housing Property Tax Exemption Program for the properties located at 2984, 2986, and 2988 Oak Street Eugene, Oregon, 97402 (Assessor's Map/Tax Lot No. 18-03-07-11-06600; Assessor's Property Account Number 0631976), for 35 one-bedroom units at rents affordable to 60% of area median income. The future of the structure located at 2985 Willamette Street is uncertain. At this time, it is not being used as a residence for low-income persons and, therefore, is not subject to the tax exemption. At the time that Resolution No. 4999 was adopted, ShelterCare was in the process of purchasing the property, but the sale had not yet closed. ShelterCare's acquisition of the property was finalized in December, 2010.

**C.** Resolution No. 4999 provided that the tax exemption commence on July 1, 2010, and continue for a continuous period of twenty (20) years. However, due to delay of the sale of the property, the exemption was not commenced on July 1, 2010. It is necessary to amend Resolution No. 4999 so that the exemption will commence on July 1, 2011, thereby allowing ShelterCare the full 20 years of the property tax exemption.

**D.** In addition, Resolution No. 4999 declared the residential units on the property exempt from local ad valorem property taxation; however, the Resolution should have declared both the land and units exempt as permitted by Section 2.940(5) of the Eugene Code, 1971. Therefore, Resolution No. 4999 should also be amended to reflect that the land and residential units are granted the exemption.

**NOW, THEREFORE,**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, a Municipal Corporation of the State of Oregon, as follows:**

**Section 1.** Based upon the above findings, the City Council amends Resolution No. 4999 to provide that the land and residential units (35 one-bedroom units at rents affordable to 60% of area median income) located at 2984, 2986, and 2988 Oak Street, Eugene, Oregon, 97402 (Assessor's Map/Tax Lot No. 18-03-07-11-06600; Assessor's Property Account Number 0631976), are declared exempt from local ad valorem property taxation under the City's Low-Income Rental Housing Property Tax Exemption Program commencing July 1, 2011. The exemption shall be for a continuous period of twenty (20) years unless earlier terminated in accordance with the provisions of Section 2.940 of the Eugene Code, 1971. That section provides for termination after an opportunity to be heard if:

1.1 Construction or development of the exempt property differs from the construction or development described in the application for exemption, or was not completed by January 1, 2010, and no extensions or exceptions were granted; or

1.2 The applicant fails to comply with provisions of ORS 307.515 to 307.523, provisions of the Eugene Code, 1971, the Standards and Guidelines adopted by Council Resolution No. 4623, or any conditions imposed in this Resolution.

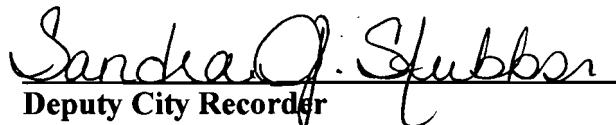
The tax exemption shall be terminated immediately, without right of notice or appeal, pursuant to the provisions of ORS 307.531 in the event that the county assessor determines that a change of use to other than that allowed has occurred for the housing unit, or portion thereof, or, if after the date of this approval, a declaration as defined in ORS 100.005 is presented to the county assessor or tax collector for approval under ORS 100.110.

**Section 2.** The City Manager, or the Manager's designee, is requested to forward a copy of this Resolution to the applicant within ten days from the date of adoption of this Resolution, and to cause a copy of this Resolution and Resolution No. 4999 to be filed with the Lane County Assessor on or before April 1, 2011. The copy of the Resolution sent to the applicant shall be accompanied by a notice explaining the grounds for possible termination of the exemption prior to the end of the exemption period and the effects of the termination.

**Section 3.** The City Manager is directed to cause a copy of this Resolution to be appended to Resolution No. 4999.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**The foregoing Resolution adopted the 28<sup>th</sup> day of February, 2011.**

  
Deputy City Recorder