



COUNCIL RESOLUTION NO. 5337

**RESOLUTION APPROVING A LOW-INCOME RENTAL HOUSING
PROPERTY TAX EXEMPTION FOR PROPERTY LOCATED ON E.
11TH AVENUE, EUGENE, OREGON (ASSESSOR'S MAP 17-03-31-
41, TAX LOTS 90000 AND 90003, ASSESSOR'S PROPERTY
ACCOUNT NOS. 1820941 AND 1820974;) (APPLICANT ST.
VINCENT DE PAUL SOCIETY OF LANE COUNTY, INC.).**

PASSED: 8:0

REJECTED:

OPPOSED:

ABSENT:

CONSIDERED: December 13, 2021



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The City Council of the City of Eugene finds that:

A. Aurora Housing Limited Partnership is the owner of real property located on E. 11th Avenue, Eugene, Oregon, 97402 (Assessor's Map 17-03-31-41, Tax Lots 90000 and 90003; Assessor's Property Account Nos. 1820941 and 1820974), more particularly described on Exhibit A attached to this Resolution.

B. The Aurora Housing development first received a Low-Income Rental Housing Property Tax Exemption (LIRHPTE) in 2002 for the properties located at 110, 128, 130, 136, and 146 E. 11th Avenue, Eugene, Oregon, and identified as Assessor's Map 17-03-31-41, Tax Lots 10200 and 10300. Since that time, a condominium plat was filed for the Aurora Building (Reception No. 2008-032683, Official Records of Lane County Oregon) resulting in a change of address to 100 E. 11th Avenue, and a change of Tax Lot numbers to 90000, 90001, 90002, and 90003. Tax Lot 90000 encompasses the common areas associated with the residential portion of the building, Tax Lot 90001 and 90002 encompass the building's first floor commercial spaces and Tax Lot 90003 encompasses the 54 residential dwelling units located on the upper floors of the building. The residential units have housed low-income households since 2002; the time the first exemption was granted. Under EC 2.940(5), in the final year of low income housing tax exemptions, applications for subsequent low-income housing tax exemptions for the property may be submitted.

C. On behalf of Aurora Housing Partnership, St. Vincent de Paul of Lane County, Inc. (the applicant) has submitted an application for a subsequent low-income housing exemption from ad valorem taxes under the City's Low-Income Rental Housing Property Tax Exemption Program (EC 2.937 to 2.940) for the properties identified as Assessor's Map 17-03-31-41, Tax Lots 90000 (common area) and 90003 (residential units), Assessor's Property Account Nos. 1820941 and 1820974, respectively.)

D. The property includes 11 studios, 35 one-bedroom, and 8 two-bedroom units (for a total of 54 low-income rental units), as well as a Manager's unit and residential common areas. The commercial areas located on Tax Lots 90001 and 90002 are not eligible for the exemption.

E. Aurora Housing Limited Partnership is owner of the residential areas of the Aurora Building, including the 54 residential dwelling units and residential common space encompassed by Tax Lots 90000 and 90003. Aurora Housing and de Paul Property Management, LLC formed a general partnership. This partnership qualifies as a nonprofit corporation. As noted in ORS 307.518(4), a "nonprofit corporation" for purposes of this type of tax exemption includes a partnership where a nonprofit corporation is a general partner of the partnership and the nonprofit

corporation is responsible for the day-to-day operation of the property that is the subject of the exemption. Aurora Housing qualifies as a nonprofit corporation because de Paul Property Management, LLC is the general partner of the partnership and is responsible for the day-to-day operation of the property and ORS 307.022 provides that as a single-member LLC, wholly owned by a nonprofit corporation (St. Vincent de Paul Society of Lane County Inc.), de Paul Property Management is eligible for the LIRHPTE to the same extent as a nonprofit corporation.

F. The Community Development Manager of the Planning and Development Department, as designee of the City Manager, has prepared a Report and Recommendation recommending that the application be approved and the exemption granted. In making that recommendation, the Community Development Manager found that the applicant submitted all materials, documents and fees required by EC 2.938, and is in compliance with the policies set forth in the Standards and Guidelines adopted by Resolution No. 5297. In addition, the Community Development Manager found that the applicant has complied with the criteria for approval provided in EC 2.939(3), and the eligibility requirements at Section 2.10 of the Standards and Guidelines adopted by Resolution No. 5297.

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 approves the application of St. Vincent de Paul Society of Lane County Inc. for an ad valorem property tax exemption under the City's Low-Income Rental Housing Property Tax Exemption Program for the property identified as Assessor's Map 17-03-31-41, Tax Lots 90000 and 90003, Assessor's Property Account Nos. 1820941 and 1820974, and more particularly described on Exhibit A attached to this Resolution, which includes 11 studios, 35 one-bedroom, and 8 two-bedroom units (for a total of 54 low-income rental units), as well as a Manager's unit and residential common areas.

Section 2. The land and units described in Section 1 above are declared exempt from local ad valorem property taxation commencing July 1, 2022, and continuing for a continuous period of 20 years unless earlier terminated in accordance with the provisions of Section 2.940 of the Eugene Code, 1971, which provides for termination after an opportunity to be heard if:

2.1 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, 2030, and no extensions or exceptions were granted; or

2.2 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. 5297, 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 units, 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 3. The City Manager, or the Manager's designee, is requested to forward a copy of this Resolution to the applicant within 10 days from the date of adoption of this Resolution, and to cause a copy of this Resolution to be filed with the Lane County Assessor on or before April 1, 2022. 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 4. This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution adopted the 13th day of December, 2021.



Deputy City Recorder

Exhibit A

LEGAL DESCRIPTION:

THE RESIDENTIAL UNIT, AURORA CONDOMINIUMS, AS PLATTED AND RECORDED JUNE 11, 2008, AS RECEPTION NO. 2008-032683, OFFICIAL RECORDS OF LANE COUNTY, OREGON.

TOGETHER WITH AN UNDIVIDED 84.95% INTEREST IN AND TO THE COMMON ELEMENTS AS THE SAME ARE SET FORTH ON THE PLAT OF AURORA CONDOMINIUMS REFERRED TO ABOVE AND DEFINED IN THE DECLARATION OF AURORA CONDOMINIUMS MADE PURSUANT TO THE OREGON CONDOMINIUM ACT RECORDED JUNE 11, 2008, AS RECEPTION NO. 2008-032684, OFFICIAL RECORDS OF LANE COUNTY, OREGON, TOGETHER WITH THE RIGHTS TO USE AND POSSESSION OF THE LIMITED COMMON ELEMENTS PERTAINING TO SAID UNIT AS SET FORTH IN SAID DECLARATION.