



**COUNCIL RESOLUTION NO. 5345**

**A RESOLUTION APPROVING A LOW-INCOME RENTAL HOUSING PROPERTY TAX EXEMPTION FOR PROPERTY LOCATED ON W. 11<sup>TH</sup> AVENUE, EUGENE, OREGON (ASSESSOR'S MAP 17-03-31-13, TAX LOTS 12900, 13000, 13100, 13200 AND 13300; ASSESSOR'S PROPERTY ACCOUNT NOS. 0262020, 026012, 0261998, 0262004, AND 0262038) (APPLICANT LINCOLN AFFORDABLE LIMITED PARTNERSHIP)**

**PASSED: 6:0**

**REJECTED:**

**OPPOSED:**

**ABSENT: EVANS, GROVES**

**CONSIDERED: January 24, 2022**



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

**A.** Lincoln Affordable Limited Partnership located at 1247 Villard Street, Eugene, Oregon is the owner of real property located on W. 11th Avenue, Eugene, Oregon 97401 (Assessor's Map 17-03-31-13, Tax Lots 12900, 13000, 13100, 13200, and 13300; Assessor's Property Account Nos. 0262020, 0262012, 0261998, 0262004, and 0262038), more particularly described on Exhibit A attached to this Resolution (the Property).

**B.** Lincoln Affordable Limited Partnership has submitted an application for a low-income rental 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 17-03-31-13, Tax Lots 12900, 13000, 13100, 13200, and 13300; Assessor's Property Account Nos. 0262020, 0262012, 0261998, 0262004, and 0262038.

**C.** The Property includes 3 one-bedroom units, 8 two-bedroom units, and 48 three-bedroom units, for a total of 59 low-income rental units, as well as residential common areas. The applicant is seeking the tax exemption for the entire property.

**D.** In 2018, a previous applicant, 11<sup>th</sup>andLincoln LLC, applied for a low-income rental housing property tax exemption for 70 low-income units on the Property. 11<sup>th</sup>andLincoln LLC did not own the Property at the time the 2018 application was submitted, so the City Council's approval of that application in Resolution No. 5255 required that 11<sup>th</sup>andLincoln LLC take ownership of the Property on or before July 1, 2019, in order for the exemption to take effect. 11<sup>th</sup>andLincoln LLC did not acquire the Property by July 1, 2019, so the 2018 approval never took effect and the tax exemption was never granted to 11<sup>th</sup>andLincoln LLC.

**E.** 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 Lincoln Affordable Limited Partnership's 2021 application for a low-income rental housing exemption 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(2), 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 Lincoln Affordable Limited Partnership 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 17-03-31-13, Tax Lots 12900, 13000, 13100, 13200, and 13300; Assessor's Property Account Nos. 0262020, 0262012, 0261998, 0262004, and 0262038, and more particularly described on Exhibit A attached to this Resolution, which includes 3 one-bedroom units, 8 two-bedroom units, and 48 three-bedroom units, for a total of 59 low-income rental units, as well 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 24th day of January, 2022.**

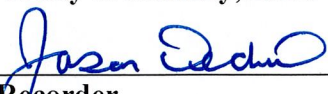
  
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City Recorder

Exhibit A

PARCEL 1:

A portion of Lot 8, Block 1, OSBURN'S ADDITION to Eugene, as platted and recorded in Book R, Page 427, Lane County Oregon Deed Records, in Lane County, Oregon, described as follows: Beginning at a point on the East line of Lot 8, which is North 44 feet from the Southeast corner of Lot 8; thence North 49.6 feet, more or less, along the East line to a point which is 68 feet South of the North line of Lot 8; thence West 70 feet; thence South 49.6 feet; thence East 70 feet to the point of beginning, in Lane County, Oregon.

PARCEL 2:

Beginning at the Southeast corner of Lot 8, Block 1, OSBURN'S ADDITION to Eugene, as platted and recorded in Book R, Page 427, Lane County Oregon Deed Records; thence West 70 feet; thence North 44 feet; thence East 70 feet; thence South 44 feet to the place of beginning, in Lane County, Oregon.

PARCEL 3:

Lots 7 and 8, Block 1, OSBURN'S ADDITION to Eugene, as platted and recorded in Book R, Page 427, Lane County Oregon Deed Records, in Lane County, Oregon.  
EXCEPTING THEREFROM the East 70.0 feet of the South 93.60 feet of said Lot 8, Block 1, OSBURN'S ADDITION to Eugene, as platted and recorded in Book R, Page 427, Lane County Oregon Deed Records, in Lane County, Oregon.