COUNCIL RESOLUTION NO. 5465

A RESOLUTION DISCONTINUING A LOW-INCOME RENTAL HOUSING PROPERTY TAX EXEMPTION FOR REVEILLE ON 6TH AVENUE IN EUGENE, OREGON AND REPEALING RESOLUTION NO. 5396.

PASSED: 8:0

REJECTED:

OPPOSED:

ABSENT:

CONSIDERED: November 24, 2025



RESOLUTION NO. 5465

A RESOLUTION DISCONTINUING A LOW-INCOME RENTAL HOUSING PROPERTY TAX EXEMPTION FOR REVEILLE ON 6TH AVENUE IN EUGENE, OREGON AND REPEALING RESOLUTION NO. 5396.

The City Council of the City of Eugene finds that:

- A. On January 22, 2024, the City Council adopted Resolution No. 5396, approving the application of Reveille Foundation (Reveille) for an ad valorem property tax exemption under the City's Low-Income Rental Housing Property Tax Exemption (LIRHPTE) Program for the property located at 1190 West 6th Avenue, Eugene, Oregon (Assessor's Map 17-04-36-11, Tax Lots 09700, 09800, 09900, 09999; Assessor's Property Account Nos. 0473213, 0473221, 0473239, 0473247), more particularly described in Exhibit A attached to this Resolution (the Property).
- **B.** The approved tax exemption was for 52 studio units and 14 one-bedroom units, for a total of 66 units. At the time the application was submitted, City Council determined that Reveille Foundation and the project met all the applicable LIRHPTE approval criteria and granted the exemption.
- C. In 2025, Reveille informed the City that Reveille intended to shift the use of the Property from long-term affordable rental housing to short-term shelter use in order to partner with Lane County's Deflection Program. Reveille has requested that the City Council repeal Resolution No. 5396 and discontinue the LIRHPTE exemption for the Property. Reveille plans to pursue a different tax exemption through Lane County that aligns with the Property's new use as a shelter.
- **D.** The exemption approved through Resolution No. 5396 became effective on July 1, 2024. The discontinuance of the exemption, effective June 30, 2025, aligns with the timing of the transition of the Property from long-term affordable rental housing to short-term shelter use and, assuming Reveille qualifies for the County tax exemption, will allow Reveille to take advantage of the County tax exemption for the entire 2025-2026 tax year.
- E. The City Council finds that the requirements of EC 2.940 are not applicable because this is not a City-initiated termination of the exemption; instead, Reveille has requested that the City Council repeal Resolution No. 5396 and discontinue the LIRHPTE so that Reveille can pursue a shelter use on the property as well as a more appropriate tax 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. The ad valorem property tax exemption under the City's Low-Income Rental Housing Property Tax Exemption Program is discontinued as of June 30, 2025, for the property Resolution - Page 1 of 2

located at 1190 West 6th Avenue, Eugene, Oregon (Assessor's Map 17-04-36-11, Tax Lots 09700, 09800, 09900, 09999; Assessor's Property Account Nos. 0473213, 0473221, 0473239, 0473247), more particularly described in Exhibit A attached to this Resolution.

Section 2. Resolution No. 5396 is hereby repealed.

<u>Section 3</u>. The City Manager, or the Manager's designee, is requested to forward a copy of this Resolution to Reveille, and to cause a copy of this Resolution to be filed with the Lane County Assessor, within 10 days from the date of adoption of this Resolution.

<u>Section 4</u>. This Resolution is effective immediately upon its passage by the City Council.

The foregoing Resolution adopted the 24th day of November, 2025.

Legal Description

REAL PROPERTY IN THE COUNTY OF LANE, STATE OF OREGON, DESCRIBED AS FOLLOWS:

LOTS 4, 5, 8 AND 9, BLOCK 4, PURKERSON AND QUIMBY ADDITION, AS PLATTED AND RECORDED IN BOOK 2, PAGE 71, LANE COUNTY OREGON PLAT RECORDS, IN LANE COUNTY, OREGON.

Commonly known as 1190 West 6th Avenue, Eugene, Oregon 97402

APN: 0473239, 1504461, 5348253, 0473247, 0473221, 1504750, 0473213