



**COUNCIL RESOLUTION NO. 5396**

**A RESOLUTION APPROVING A LOW-INCOME RENTAL HOUSING PROPERTY TAX EXEMPTION FOR PROPERTY LOCATED ON 6<sup>TH</sup> AVENUE IN EUGENE, OREGON (ASSESSOR'S MAP 17-04-36-11, TAX LOTS 09700, 09800, 09900, 09999; ASSESSOR'S PROPERTY ACCOUNT NOS. 0473213, 0473221, 0473239, 0473247) (APPLICANT REVELLE FOUNDATION)**

**PASSED: 8:0**

**REJECTED:**

**OPPOSED:**

**ABSENT:**

**CONSIDERED: January 22, 2024**



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

**A.** CV 1190 at West Sixth, LLC (1190 West 6<sup>th</sup> Avenue, Eugene, Oregon, 97402) is the owner of real property located on West 6<sup>th</sup> Avenue in 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.** Reveille Foundation (1711 Willamette Street Suite 301, #779, Eugene, Oregon, 97401) (the applicant) has submitted an application for an exemption from ad valorem taxes on the Property beginning July 1, 2024, under the City's Low-Income Rental Housing Property Tax Exemption Program (EC 2.937 to 2.940).

**C.** The tax exemption being sought includes 52 studio units and 14 one-bedroom units, for a total of 66 units. The applicant is seeking tax exemption for the entire Property.

**D.** 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 Section 2.938 of the Eugene Code, 1971 (EC), and is in compliance with the policies set forth in Section 5 of 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 Reveille Foundation for an ad valorem tax exemption under the City's Low-Income Rental Housing Property Tax Exemption Program for the property identified as Assessor's Map 17-04-36-11, Tax Lots 09700, 09800, 09900, 09999; Assessor's Property Account Nos. 0473213, 0473221, 0473239, 0473247; and more particularly described in Exhibit A attached to this Resolution, which includes 52 studio units and 14 one-bedroom units, for a total of 66 units.

**Section 2.** The land and units described in Section 1 above are declared exempt from local ad valorem property taxation commencing July 1, 2024, 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 July 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, 2024. 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 is effective immediately upon its passage by the City Council.

**The foregoing Resolution adopted the 22<sup>nd</sup> day of January, 2024.**

  
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City Recorder

**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 6<sup>th</sup> Avenue, Eugene, Oregon 97402

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