RESOLUTION NO. 2019-05 Eugene School District 4J School Board Resolution

Resolution Agreeing to Tax Exemptions for Multi-Unit Housing under ORS 307.600 to 307.637 and Sections 2.945 to 2.947 of the Eugene Code, 1971.

WHEREAS, the Eugene City Council adopted Sections 2.945 to 2.947 of the Eugene Code, 1971, adopting the State's Multiple-Unit Property Tax Exemption (MUPTE) policy under ORS 307.600 to 307.637; and

WHEREAS, the Eugene City Council significantly revised Eugene's MUPTE program in July 2015, to include a moderate-income housing contribution, increased energy efficiency, higher quality design standards, expanded neighborhood involvement, and an extensive community review process and to clarify that student housing is no longer eligible; and

WHEREAS, the MUPTE enables the City Council to grant 10-year property tax exemptions to qualified multi-unit housing projects that will complete construction before January 1, 2022 to encourage higher density housing and redevelopment in the City's downtown core area and along transit corridors; and

WHEREAS, pursuant to ORS 307.606(1), if the combined rates of taxation of the governing body that adopted the exemption policy and the rates of all taxing districts whose governing boards agree to the tax exemption policy equal 51 percent or more of the total combined rate of taxation on the property granted the exemption, the County Assessor may exempt the property granted the exemption from all property taxes; and

WHEREAS, ORS 307.606(1) is applicable to the Eugene School District 4J and, therefore, in order for the County Assessor to apply the exemption to all taxing districts, the 4J Board must concur with the policy of exemption.

NOW, THEREFORE, BE IT RESOLVED THAT the Eugene School District 4J Board agrees to the policy of providing property tax exemptions for multiple-unit housing projects approved after July 13, 2015, as provided in ORS 307.600 to 307.637 and Sections 2.945 to 2.947 of the Eugene Code, 1971.

Passed by the Eugene School District 4J Board the day of _____ day of _____ day of _____ and _____ day of _____ day of _____ .2019

Alicia Hays, Chair