

## RESOLUTION NO. 3367

### A RESOLUTION OF THE BEND CITY COUNCIL APPROVING A NON-PROFIT HOUSING PROPERTY TAX EXEMPTION FOR PROPERTIES LOCATED AT 1407 NE 10<sup>th</sup> ST, 466 NE DEKALB AVE, 476 NE DEKALB AVE, 475 EMERSON AVE, 61172 LARKWOOD DR, 1985 NE MONROE LN, 20900 SPINNAKER ST AND 3079 NE WELLS ACRES RD

#### Findings

- A. The City Council adopted Bend Municipal Code Chapter 12.30 authorizing tax exemptions for nonprofit housing projects, consistent with ORS 307.540 to 307.558 (the "Nonprofit Housing Tax Exemption").
- B. Central Oregon Veteran and Community Outreach ("COVO") submitted an application for the Nonprofit Housing Tax Exemption for property located at 1407 NE 10<sup>th</sup> St (6 units), 466 NE Dekalb Ave (4 units), 476 NE Dekalb Ave (2 units), 475 Emerson Ave (vacant lot held for development), 61172 Larkwood Dr (1 unit), 1985 NE Monroe Ln (1 unit), 20900 Spinnaker St (1 unit) and 3079 NE Wells Acres Rd (1 unit) (each a "Property" and together the "Properties"). COVO is operating the Properties as low-income rentals along with providing other support services for housing military veterans and others earning at or below 60% Area Median Income (AMI).
- C. The Properties meet the requirements of BMC Chapter 12.30 and ORS 307.540 to 307.559. The Properties are located within the limits of the City of Bend, are owned, leased, or being purchased by a corporation exempt from taxation under sections 501(c)(3) or (c)(4) of the Internal Revenue Code that meet the requirements of BMC Chapter 12.30, are maintained in a safe and habitable condition, and are occupied by low-income persons as defined in BMC Chapter 12.30 or held for the purpose of developing low-income housing.
- D. The Bend-LaPine School District has agreed by resolution to the exemption, provided the City of Bend grants approval for this tax exemption. The combined exempted taxes of the School District and the City exceed 51% of all property taxes imposed on the Property.
- E. The Properties qualify for a property tax exemption under BMS Chapter 12.30 and ORS 307.515 to 307.537.

Based on these findings, the Bend City Council resolves as follows:

- Section 1. The property tax exemption for the Properties is approved. The exemption applies to the ad valorem property taxes of all taxing districts for one (1) tax year beginning in 2024 under the City's Nonprofit Housing Tax Exemption program, BMC Chapter 12.30, as allowed under Oregon Revised Statutes 307.540 to 307.558. City staff is directed to take such further steps as are necessary to implement the tax exemption.

Section 2. The project for which the tax exemption is approved is described as follows:

Property names and addresses:

1407 NE 10<sup>th</sup> St., Bend, Oregon  
466 NE Dekalb Ave., Bend, Oregon  
476 NE Dekalb Ave., Bend, Oregon  
475 Emerson Ave., Bend, Oregon  
61172 Larkwood Dr., Bend, Oregon  
1985 NE Monroe Ln., Bend, Oregon  
20900 Spinnaker St., Bend, Oregon  
3079 NE Wells Acres Rd., Bend, Oregon

Owner's name and address: Central Oregon Veteran and Community Outreach, 61510 HWY 97, Bend OR 97702

Description of housing on the Properties: low-income rentals providing other support services for housing military veterans and others earning at or below 60% Area Median Income (AMI).

Legal description of Properties: Attached as Exhibit A

The tax exemption approved by this Resolution applies to all portions of the Properties.

Section 3. The Properties must be maintained in a safe and habitable condition throughout the period of exemption, and any subsequent renewals.

Section 4. The exemption approved by this Resolution may be approved for subsequent tax years by the City Manager or designees. A renewal application must contain all the information required for an initial application under BMC Chapter 12.30. A complete application for the exemption under this section must be filed on or before March 1 of the assessment year for which the exemption is applied for, and a determination on the application must be made within 30 days of the filing of a complete application. If the application meets the criteria for the exemption under BMC Chapter 12.30 and ORS 307.540 to 307.558, City staff are authorized to approve the exemption and take all necessary steps to implement the exemption.

Section 5. The property tax exemption for some or a portion of the Properties may be terminated according to the applicable provisions of ORS 307.540 to 307.558 and BMC Chapter 12.30.

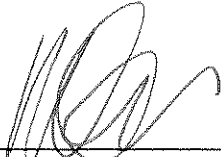
Section 6. The provisions of this resolution are severable. If any provision, section, phrase, or word of this resolution or its application to any person, Property, or circumstance is held invalid, the invalidity does not affect other

provisions that can be given effect without the invalid provision or application.

Adopted by the Bend City Council on March 20, 2024.

YES: Mayor Melanie Kebler  
Mayor Pro Tem Megan Perkins  
Councilor Barb Campbell  
Councilor Anthony Broadman  
Councilor Ariel Méndez  
Councilor Mike Riley  
Councilor Megan Norris

NO: none



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Melanie Kebler, Mayor

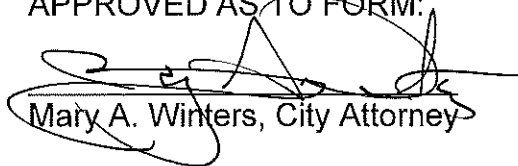
ATTEST:



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Robyn Christie, City Recorder

APPROVED AS TO FORM:



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Mary A. Winters, City Attorney

**Central Oregon Veteran and Community Outreach (COVO)**  
**Nonprofit Property Tax Exemption**  
**Exhibit A – Legal Descriptions**

1407 NE 10<sup>th</sup> St., Bend Oregon

Lots Fourteen (14) and Fifteen (15) in Block One Hundred-one (101) of BEND PARK, FIRST ADDITION TO BEND PARK, recorded August 1, 1918, in Cabinet A, Page 12, Deschutes County, Oregon.

466 NE Dekalb Ave., Bend Oregon

Lot 10 in Block 3 of KEYSTONE TERRACE, City of Bend, Deschutes County, Oregon.

476 NE Dekalb Ave., Bend Oregon

Lot 9, Block 3, Keystone Terrace, recorded June 6, 1921 in Cabinet A, Page 227, Deschutes County

Together with that portion of vacated NE 5TH Street which inured thereto upon the vacation thereof

475 Emerson Ave., Bend Oregon

Lot 8, Block 3 of "Keystone Terrace" excepting therefrom: the west 0.25 feet of Lot 8, Block 3 of "Keystone Terrace" together with: that portion of NE 5th Street vacated in Order 2016-36588, Bend, Deschutes County, Oregon

61172 Larkwood Dr., Bend Oregon

Lot 5, Block 2, Larkwood Estates, recorded July 12, 1977, in Cabinet B, Page 247, Deschutes County, Oregon.

Also of record as a parcel of land lying in the N1/2 NE1/4 of Section 18, Township 18 South, Range 12, East of the Willamette Meridian, Deschutes County, Oregon and being all of that property described in that Warranty Deed to Charles F. and Dorothy L. Clair, recorded August 15, 1978 in Volume 280, Page 664, Deschutes County Records.

EXCEPTING THEREFROM that property conveyed in a Deed recorded November 21, 2016, as Instrument No. 2016-040370.

1985 NE Monroe Ln., Bend Oregon

Lot 5 in Block 8 of TAMARACK PARK EAST, Phase VII, City of Bend, Deschutes County, Oregon.

20900 Spinnaker St., Bend Oregon

LOT 29 OF TERRANGO GLEN - PHASE ONE, Deschutes County, Oregon.

3079 NE Wells Acres Rd., Bend Oregon

Lot Seven (7), OWL'S LANDING PHASE 1, Deschutes County, Oregon.