



## RESOLUTION NO. 3453

### A RESOLUTION OF THE CITY COUNCIL APPROVING A PROPERTY TAX EXEMPTION FOR QUALIFYING RENTAL UNITS AT VERDE PINES

#### Findings

- A. ORS 307.515 to 307.537 allow for local governments to provide a tax exemption to qualified rental housing. The City of Bend, through Resolution numbers 2433 and 2436 in 2003, codified at Bend Municipal Code (BMC) Chapter 12.25 in 2021, authorizes tax exemptions for qualified rental housing projects.
- B. United Housing Partners, the contract purchaser of property located between Easton Place and Knott Road in the Easton Master Plan Area, at Tax Lots 181215CC01000 and 181215CC01100, whose legal description is attached to this resolution as Exhibit A (the "Property"), submitted an application for tax exemption for qualified rental units under BMC Chapter 12.25 with the consent of the Property owner, Easton Commercial, LLC.
- C. The entire property held for development as or offered for rent solely as a residence for low-income persons qualifies for a property tax exemption under BMC Chapter 12.25 and ORS 307.515 to 307.537. The Property is located within the limits of the City of Bend and is held for the purpose of developing qualified rental housing or is a multifamily project containing three or more units that will be offered for rent solely as a residence for low-income persons, and the required rent payments reflect the full value of the tax exemption as shown in the application submitted by the owner of the Property.
- D. The Bend-LaPine School District has authorized a tax exemption for the Property. The combined exempted taxes of the School District and the City exceed 51% of all property taxes imposed on the Property; therefore, the exemption granted by this resolution applies to the tax levy of all taxing districts in which property certified for exemption is located.
- E. The entire property is held for development of or offered for rent solely as a residence for low-income persons qualifies for a property tax exemption under BMC Chapter 12.25 and ORS 307.515 to 307.537.

**Now, therefore, based on these findings, THE CITY COUNCIL OF THE CITY OF BEND RESOLVES AS FOLLOWS:**

1. The property tax exemption for the Property described herein is approved for the tax levy of all taxing districts in which the Property is located. The exemption is for a period of 20 years, commencing January 1, 2026, under the City's tax exemption for qualified rental housing, BMC Chapter 12.25, as allowed under Oregon Revised Statutes

307.515 to 307.537. City staff is directed to take such further steps as are necessary to implement the tax exemption granted under this resolution

2. The portion of the property on which the tax exemption is approved is described as follows:

Project address:

No situs address (between Easton Pl. and Knott Rd.)  
Bend, Oregon 97703  
Tax Lots 181215CC01000 and 181215CC01100

Owner's name and address:

Easton Commercial LLC  
1388 Sutter St #STE 918  
San Francisco, CA 94109

Description of housing:

One hundred twenty-eight residential units in a multifamily development, rented solely to low-income persons as defined in BMC 12.25.010

Legal description of property:

See attached Exhibit A (the "Property")

Description of the portion of Property that is approved:

Entire vacant lot, and once developed, 128 residential units and space supporting the residential use. All 128 units will be deed restricted for households earning up to 60% AMI and all other uses on the property are for the direct benefit and support of the residential tenants.

3. The property tax exemption for the Property is subject to the provisions of ORS 307.529 to 307.531 and BMC Chapter 12.25 regarding termination of the exemption. If, after an application for exemption under has been approved, the City of Bend finds that:

- a. construction or development of the residential units on the Property rented solely to low-income persons differs from the construction or development described in the application for exemption,
- b. the units are not reserved exclusively for low-income persons as defined,
- c. any provision of ORS 307.515 to 307.523 is not being complied with, or
- d. any provision required by the City of Bend under BMC chapter 12.25 or ORS 307.515 to 307.523 is not being complied with,

The City of Bend shall follow the procedures outlined in BMC Chapter 12.25 and ORS 307.529 to 307.531 to terminate the exemption. Per ORS 307.533, the tax rolls shall be corrected, and taxes shall become due beginning January 1 of the first assessment year following the date on which the noncompliance first occurred.

**Adopted by the Bend City Council on October 15, 2025.**

YES: Kebler, Méndez, Norris, Perkins, Platt, Riley

NO: Franzosa

  
Melanie Kebler, Mayor

**Attest:**

  
Ashley Bontje, City Recorder's Office

**Approved as to form:**

  
Ian Leitheiser, City Attorney

If this is a public-facing document, do not delete the statements below. Please fill out the information highlighted in yellow and delete only this sentence.



**Language Assistance Services & Accommodation Information for People with Disabilities**

You can obtain this information in alternate formats such as Braille, electronic format, etc. Free language assistance services are also available. Please contact kerry Bell at [kbell@bendoregon.gov](mailto:kbell@bendoregon.gov) or 541-323-5964. Relay Users Dial 7-1-1.



**Servicios de asistencia lingüística e información sobre alojamiento para personas con discapacidad**

Puede obtener esta información en formatos alternativos como Braille, formato electrónico, etc. También disponemos de servicios gratuitos de asistencia lingüística. Póngase en contacto con Kerry Bell en [kbell@bendoregon.gov](mailto:kbell@bendoregon.gov) o 541-323-5964. Los usuarios del servicio de retransmisión deben marcar el 7-1-1.

## EXHIBIT A

The Land referred to herein below is situated in the County of Deschutes, State of Oregon, and is described as follows:

LOTS 4, 5, 6 AND TRACT "D" OF EASTON COMMERCIAL, ACCORDING TO THE OFFICIAL PLAT THEREOF, RECORDED OCTOBER 10, 2023 AS DOCUMENT NO. [2023-25204](#).

*This page is only a part of a 2021 ALTA Commitment for Title Insurance issued by First American Title Insurance Company. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I—Requirements; and Schedule B, Part II—Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.*

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## EASTON COMMERCIAL

A REPLAT OF A PORTION OF TRACT 'C' OF "EASTON, PHASE 1" AND OTHER LANDS,  
LOCATED IN THE SOUTHWEST 1/4 OF SECTION 15, TOWNSHIP 18 SOUTH, RANGE 12 EAST,  
WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON

AUGUST 8, 2023  
PLLD20220219

### DECLARATION SIGNATURE

PAHLUSCH HOMES AT EASTON LIMITED PARTNERSHIP, AN OREGON LIMITED PARTNERSHIP  
BY: PAHLUSCH HOMES, INC.  
ITS GENERAL PARTNER

By: Matt Nelson 8/24/23  
MATT NELSON, CHIEF EXECUTIVE OFFICER

DATE

### ACKNOWLEDGMENT

STATE OF OREGON  
COUNTY OF DESCHUTES }  
} SS

ON THE 21<sup>st</sup> DAY OF August, 2023, BEFORE ME PERSONALLY APPEARED MATT NELSON, CHIEF EXECUTIVE  
OFFICER OF PAHLUSCH HOMES, INC., THE GENERAL PARTNER OF PAHLUSCH HOMES AT EASTON LIMITED PARTNERSHIP, AN  
OREGON LIMITED PARTNERSHIP, AND ACKNOWLEDGED SAID INSTRUMENT TO BE THE VOLUNTARY ACT AND DEED OF PAHLUSCH  
HOMES AT EASTON LIMITED PARTNERSHIP, AN OREGON LIMITED PARTNERSHIP.

NOTARY SIGNATURE: Charles Hale  
PRINTED NAME: Charles Hale  
NOTARY PUBLIC OREGON  
COMMISSION NO. PP9813

MY COMMISSION EXPIRES July 11, 2024

### CONSENT AFFIDAVIT

A SUBDIVISION PLAT CONSENT AFFIDAVIT BY WASHINGTON FEDERAL BANK, A TRUST DEED BENEFICIARY PER INSTRUMENT  
NUMBERS 2021-55330, 2022-59781, AND 2023-05712, DESCHUTES COUNTY OFFICIAL RECORDS, HAS BEEN RECORDED ON  
October 10<sup>th</sup>, 2023, AS INSTRUMENT NUMBER 2625-29203, DESCHUTES COUNTY OFFICIAL RECORDS.

### ASSESSOR'S CERTIFICATE

I HEREBY CERTIFY THAT ALL AD VALOREM TAXES, SPECIAL ASSESSMENTS, FEES AND OTHER CHARGES, AS REQUIRED  
BY ORS 22.055 TO BE PLACED ON THE 2023 TAX ROLLS, WHICH HAVE BECOME A LIEN OR WILL BECOME  
A LIEN DURING THIS TAX YEAR, HAVE BEEN PAID TO ME:

DESHUTES COUNTY ASSESSOR: Sgt. Layton, Jr. Leg. Jr. 10-10-2023  
DATE

I HEREBY CERTIFY THAT ALL TAXES HAVE BEEN PAID AS OF THIS DATE

DESHUTES COUNTY TAX COLLECTOR: Robert Tittle by Jordi Hawk 10-10-2023  
DATE

### APPROVALS

THE PLAT OF "EASTON, COMMERCIAL", HAS BEEN APPROVED BY:

DESHUTES COUNTY COMMISSIONER:	<u>Patti Adair</u>	<u>10-10-2023</u>
DESHUTES COUNTY SURVEYOR:	<u>David Powell - DEPUTY</u>	<u>10-09-2023</u>
CITY OF BEND PLANNING DIRECTOR:	<u>Renee Brooke</u>	<u>9-7-2023</u>
CITY OF BEND ENGINEER:	<u>D. G. Fly</u>	<u>9-7-2023</u>

SIGNATURE BY THE CITY OF BEND CONSTITUTES ACCEPTANCE BY THE CITY OF ANY DEDICATION MADE HEREIN TO  
THE PUBLIC.

### POST-MONUMENTATION

I, JACOB ALLEN CARSON, DO HEREBY CERTIFY THAT IN ACCORDANCE WITH ORS 92.070(2), POST-MONUMENTATION  
OF THE REMAINING INTRIOR CORNERS WILL BE COMPLETED WITHIN 180 DAYS OF THE COMPLETION OF STREET AND  
UTILITY IMPROVEMENTS ASSOCIATED WITH THIS PLAT.

JACOB ALLEN CARSON, PLS 94570  
INTERIOR AND CENTERLINE MONUMENTS WERE SET ON \_\_\_\_\_ PER AFFIDAVIT OF  
POST-MONUMENTATION RECORDED ON \_\_\_\_\_ AS INSTRUMENT NO. \_\_\_\_\_  
OF DESCHUTES COUNTY RECORDS.

DESHUTES COUNTY SURVEYOR \_\_\_\_\_ DATE \_\_\_\_\_

### PREPARED FOR

PAHLUSCH HOMES, INC.  
2777 NW LODGE DR, STE 150  
BEND, OR 97703



AKS ENGINEERING & FORESTRY, LLC  
2777 NW LODGE DR, STE 150  
BEND, OR 97703  
541.317.8429  
WWW.AKS-ENG.COM  
ENGINEERING • SURVEYING • NATURAL RESOURCES  
FORESTRY • PLANNING • LANDSCAPE ARCHITECTURE

8/17/2023

REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

OREGON  
STATE  
JACOB ALLEN CARSON  
94570PLS

RENEWED: 12/31/23

JOB NAME: EASTON COMM

JOB NUMBER: 7326

DRAWN BY: JBS

CHECKED BY: JAC

DRAWING NO.: 7326 COMM



## EASTON COMMERCIAL

A REPLAT OF A PORTION OF TRACT 'C' OF "EASTON, PHASE 1" AND OTHER LANDS,  
LOCATED IN THE SOUTHWEST 1/4 OF SECTION 15, TOWNSHIP 18 SOUTH, RANGE 12 EAST  
WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON  
MAY 2002

AUGUST 8, 2023

PLLD20220219

CURVE TABLE				
CURVE	RADIUS	DELT A	LENGTH	CHORD
C400	1140.00°	11°28'29"	228.31'	S82°07'34" W 227.93'
R12,R13	1140.00°	11°28'29"	228.31'	S82°07'34" W 227.93'
C401	470.00°	1753'34"	146.78'	N21°20'18" W 146.18'
R12,R13	470.00°	1753'34"	146.78'	N21°20'18" W 146.18'
C402	530.00°	173'29"36"	160.96'	S31°15'50" W 160.96'
R12,R13	530.00°	173'24"44"	160.81'	S31°15'13" E 150.30'
C403	1160.00°	0'50"29"	17.05'	N89°27'27" E 17.05'
R12,R13	1160.00°	0'50"29"	17.05'	N89°27'27" E 17.05'
C404	970.00°	0'34"02"	9.60'	N87°14'48" E 9.60'
R13	970.00°	0'34"02"	9.60'	N87°14'48" E 9.60'
C405	2040.00°	0'21"08"	12.54'	S81°27'34" W 12.54'
R13	2040.00°	0'21"08"	12.54'	S81°27'34" W 12.54'

## LEGEND

SET 5/8" IRON RD W/PC INSCRIBED "AKS ENGR.  
FOUND 5/8" IRON RD W/PC INSCRIBED "AKS  
ENGR.", PER 131, HELD

FOUR 5/8" IRON RD W/ALC INSCRIBED "AKS  
ENGR.", PER 131, HELD

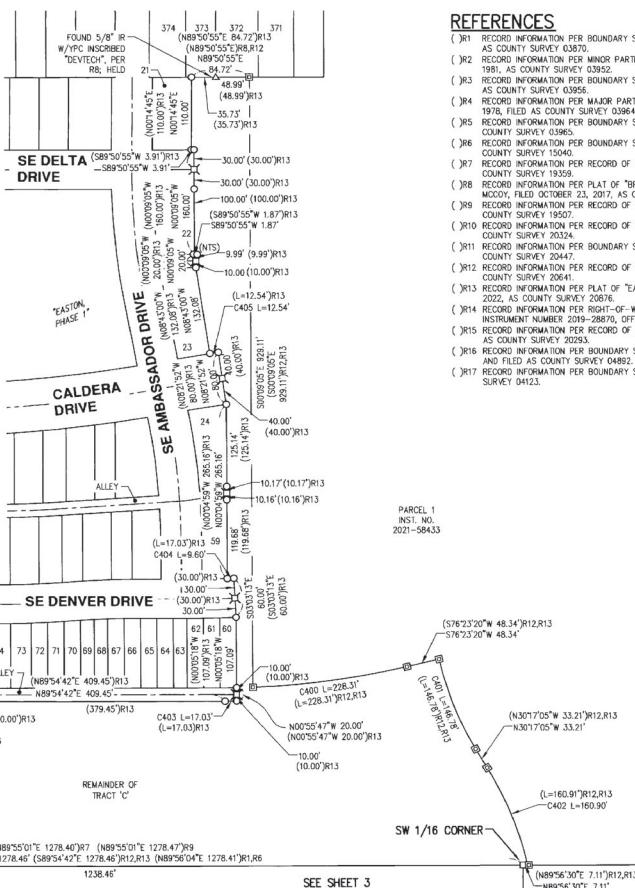
FOUR 5/8" IRON RD W/PC INSCRIBED "AKS  
ENGR.", PER 131, HELD

FOUNDED 5/8" IRON RD, NO CAP, PER 140, HELD  
DENOTES FOUND MONUMENT AS NOTED; HELD  
WITH A YELLOW PLASTIC CAP

ONE 5/8" IRON ALUMINUM CAP  
IRON RD

ST. NO. INSTRUMENT NUMBER  
(NITS) NOT TO SCALE

DBS DESTROYED BY CONSTRUCTION  
NRS NOT RESET THIS SURVEY



ES

(1) REC'D INFORMATION FOR BOUNDARY SURVEY, BY RICHARD L. BRYANT, FILED SEPTEMBER 28, 1990, AS COUNTY SURVEY #0370.

(2) REC'D INFORMATION FOR MINOR PARTITION MP--80-27, BY DAVID C. HORNING, FILED JANUARY 9, 1991, AS COUNTY SURVEY #0382.

(3) REC'D INFORMATION FOR BOUNDARY SURVEY, BY EDGAR W. GRAVES, DATED JULY 28, 1978, FILED AS COUNTY SURVEY #0356.

(4) REC'D INFORMATION FOR MAJOR PARTITION MPJ--78-10, BY EDGAR W. GRAVES, DATED FEBRUARY 19, 1981, FILED AS COUNTY SURVEY #0384.

(5) REC'D INFORMATION FOR BOUNDARY SURVEY, BY GARY W. HICKMAN, FILED JANUARY 15, 1978, AS COUNTY SURVEY #0365.

(6) REC'D INFORMATION FOR BOUNDARY SURVEY, BY RICHARD L. BRYANT, FILED JULY 24, 2002, AS COUNTY SURVEY #0540.

(7) REC'D INFORMATION FOR RECORD OF SURVEY, BY SCOTT C. BOLUD, FILED MAY 26, 2017, AS COUNTY SURVEY 19359.

(8) REC'D INFORMATION FOR PLAT OF "BROOKES AT SHAD GLEN", PHASES 4, 5 AND 6, BY JOHN A. MCDOUGAL, FILED OCTOBER 23, 2017, AS COUNTY SURVEY 19486.

(9) REC'D INFORMATION FOR RECORD OF SURVEY, BY JOHN A. MCDOUGAL, FILED NOVEMBER 28, 2017, AS COUNTY SURVEY 19507.

(10) REC'D INFORMATION FOR RECORD OF SURVEY, BY JACOB D. POWELL, FILED OCTOBER 2, 2020, AS COUNTY SURVEY 20324.

(11) REC'D INFORMATION FOR BOUNDARY SURVEY, BY BRUCE C. COURSEN, FILED FEBRUARY 3, 2021, AS COUNTY SURVEY 20447.

(12) REC'D INFORMATION FOR RECORD OF SURVEY, BY MICHAEL S. KALINA, FILED OCTOBER 20, 2021, AS COUNTY SURVEY 20641.

(13) REC'D INFORMATION FOR PLAT OF "TEASON, PHASE 1" BY JACOB ALLEN CARSON, FILED AUGUST 3, 2022, AS COUNTY SURVEY 20676.

(14) REC'D INFORMATION FOR RECORD OF "WAY DEEDATION DECED", RECORDED AUGUST 12, 2019, AS INSTRUMENT NUMBER 2019-28760, OFFICIAL RECORDS.

(15) REC'D INFORMATION FOR RECORD OF SURVEY, BY BRUCE C. COURSEN, FILED SEPTEMBER 3, 2020, AS COUNTY SURVEY 20253.

(16) REC'D INFORMATION FOR BOUNDARY SURVEY, BY JEAN W. HAWTHORNE, DATED OCTOBER 8, 1967, AS COUNTY SURVEY #03825.

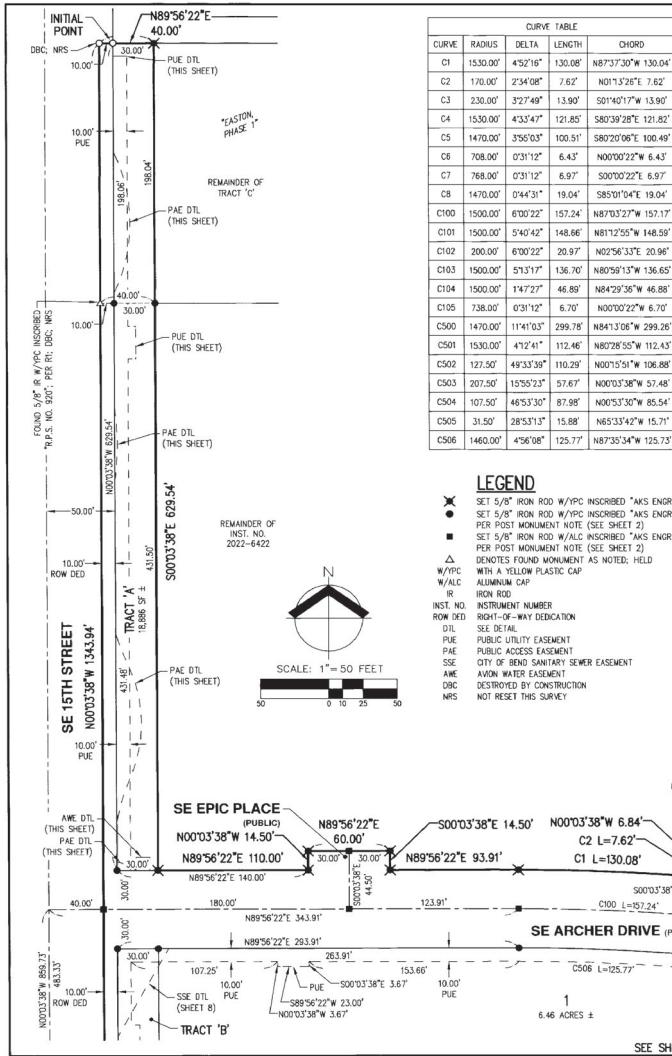
(17) REC'D INFORMATION FOR BOUNDARY SURVEY, BY JEFF KERN, FILED FEBRUARY 1, 1990, AS COUNTY SURVEY #04123.

SHEET 4 OF 8

AKS  
ENGINEERING & FORESTRY, LLC  
2777 NW 100th, STE 150  
BEDFORD, OR 97028  
www.aks-llc.com

ENGINEERING SURVEYING NATURAL RESOURCES  
FORESTRY PLANNING LANDSCAPE ARCHITECTURE

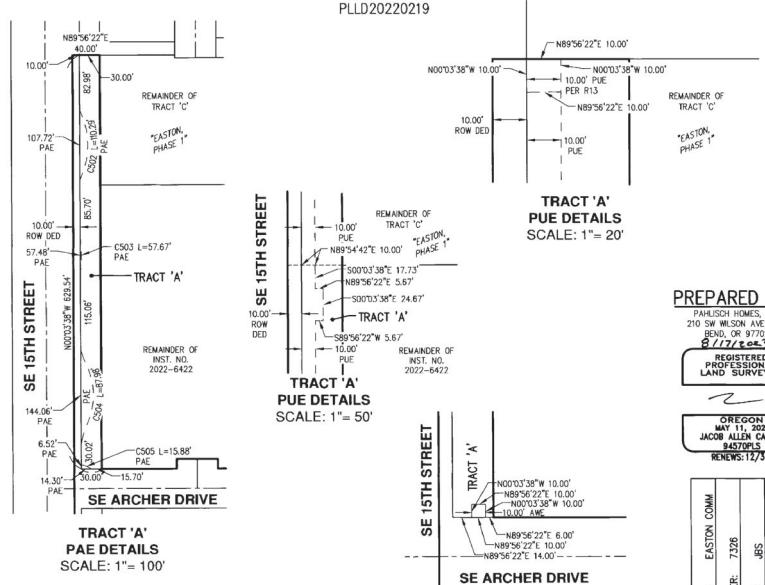
JOB NAME:	EASTON COMM
JOB NUMBER:	7326
DRAWN BY:	465
CHECKED BY:	JAC
DRAWING NO.:	1306 COMM



## EASTON COMMERCIAL

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LOCATED IN THE SOUTHWEST 1/4 OF SECTION 15, TOWNSHIP 18 SOUTH, RANGE 12 EAST,  
WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON

AUGUST 8, 2023  
PLLD20220219



PREPARED FOR  
PAHLUSCH HOMES, INC.  
210 SW WILSON AVE #100  
BEND, OR 97702  
**81712023**

REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

*[Signature]*

OREGON  
MAY 11, 2021  
JACOB ALLEN CARSON

ASTON COMM  
3326  
35  
AC

SEE SHEET 5

# EASTON COMMERCIAL

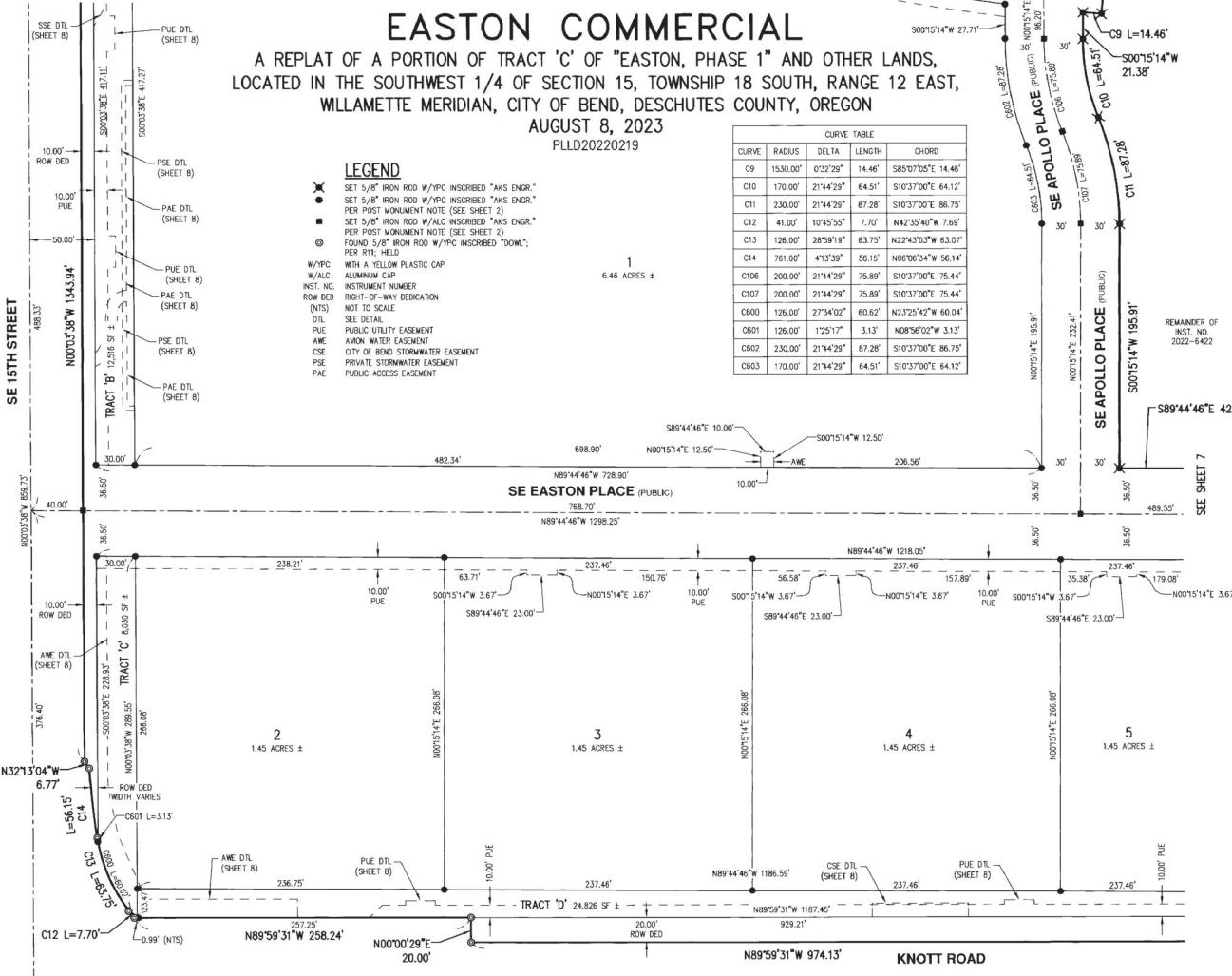
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WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON

AUGUST 8, 2023

PLLD20220219

## LEGEND

- SET 5/8" IRON ROD W/YPG INSCRIBED "AKS ENGR."
- SET 5/8" IRON ROD W/YPG INSCRIBED "AKS ENGR."
- PER POST MONUMENT NOTE (SEE SHEET 2)
- PER POST MONUMENT NOTE (SEE SHEET 2)
- PER POST MONUMENT NOTE (SEE SHEET 2)
- ◎ FOUND 5/8" IRON ROD W/YPG INSCRIBED "DOWN".
- ◎ PER RTLE, HELD
- W/YPG WITH A YELLOW PLASTIC CAP
- W/YPG WITH A WHITE PLASTIC CAP
- INST. NO.
- ROW DEC.
- RIGHT-OF-WAY DEDICATION
- NOT TO SCALE
- DTL
- SEE DETAIL
- AME
- AMERICAN WATER EASMENT
- CSE
- CITY OF BEND STORMWATER EASEMENT
- PSE
- PRIVATE STORMWATER EASEMENT
- PAE
- PUBLIC ACCESS EASEMENT



SHEET 6 OF 8



SCALE: 1" = 50 FEET  
50 0 10 25 50

PREPARED FOR

PAHLUS HOMES, INC.

2100 SW 15TH STREET, BEND, OR 97702

8/17/2023

REGISTERED PROFESSIONAL LAND SURVEYOR

OREGON MAY 11, 2021  
JACOB ALLEN CARSON  
945707015  
RENEWED 12/31/23

DRAFT NAME: EASTON COMM

JOB NUMBER: 7326

DRAWN BY: JAC

CHECKED BY: JAC

DRAWING NO.: 7326 COMM

DESIGNER: JAC

DATE: 8/17/2023

REVISION: 0

PREPARED FOR  
PAHLISCH HOMES, INC.  
210 SW WILSON AVE #100  
SEASIDE, OR 97375

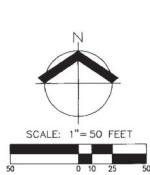
210 SW WILSON AVE #100  
BEND, OR 97702

## EASTON COMMERCIAL

SHEET 7 OF 8

A REPLAT OF A PORTION OF TRACT 'C' OF "EASTON, PHASE 1" AND OTHER LANDS,  
LOCATED IN THE SOUTHWEST 1/4 OF SECTION 15, TOWNSHIP 18 SOUTH, RANGE 12 EAST,  
WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON

AUGUST 8, 2023  
PLLD20220219

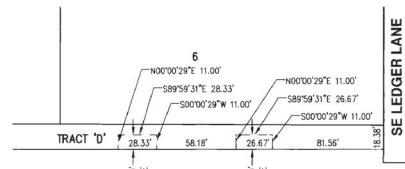
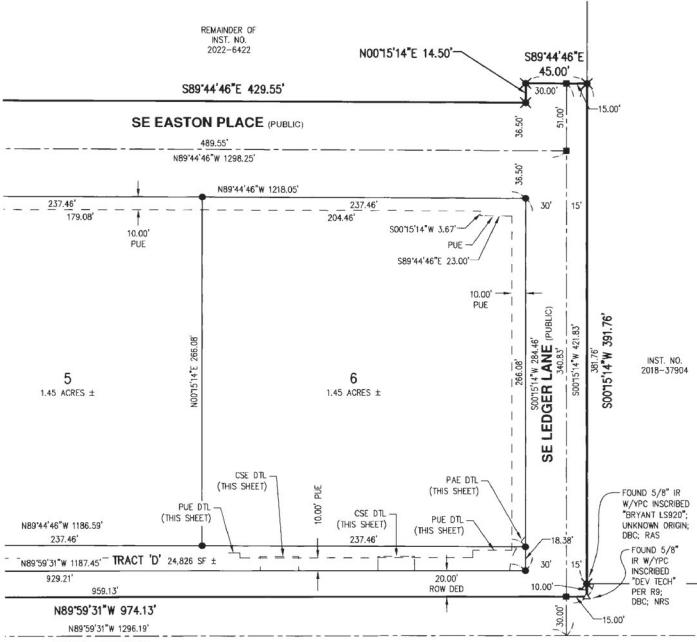


**LEGEND**

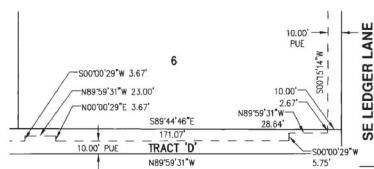
SET 5/8" ROD W/PLC INSCRIBED "A/C ENGR.  
SET 5/8" ROD W/PLC INSCRIBED "A/C ENGR.  
SET POST MONUMENT NOTE (SEE SHEET 2)  
SET 5/8" ROD R/W/LC INSCRIBED "A/C ENGR.  
SET POST MONUMENT NOTE (SEE SHEET 2)  
DENOTES MONUMENT AS NOTED, HELD  
WITH A FOLLOWING PLASTIC CAP

△ DENOTES  
W/ALC ALUMINUM CAP  
IR IRON ROD  
NSI INSTRUMENT NUMBER  
DID DIRECT WAY DEDICATION  
DCL DETAIL  
PUE PUBLIC UTILITY EASEMENT  
PAE PUBLIC ACCESS EASEMENT  
CSE CITY OF BEND STORMWATER EASEMENT  
DES DESIGN CONSTRUCTION  
NRS NOT RESET THIS SURVEY  
RAS RESET AS SHOWN

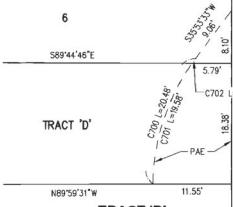
SEE SHEET 6



TRACT 'D'  
CSE DETAILS  
SCALE: 1" = 50'



TRACT 'D'  
PUE DETAILS  
SCALE: 1" = 50'



TRACT 'D'  
& LOT 6  
PAE DETAILS  
SCALE: 1" = 10'

8/17/2023  
REGISTERED  
PROFESSIONAL  
LAND SURVEYOR  
  
OREGON  
MAY 11, 2021  
MAY 11, 2021

  
OREGON  
MAY 11, 2021  
JACOB ALLEN CARSON  
94570PLS  
SEARCHED 5-11-21

RENEWED: 12/31/23

CURVE TABLE				
CURVE	RADIUS	DELTA	LENGTH	CHORD
C700	33.50'	35°01'44"	20.48'	S18°22'41"W 20.16'
C701	33.50'	33°29'25"	19.58'	S17°36'31"W 19.30'
C702	33.50'	13°21'19"	0.90'	S35°07'24"W 0.90'

<b>AKS</b>	
ENGINEERING, SURVEYING, FORESTRY, LLC	JOB NAME: EASTON COMM
2277 W 1000 N, SUITE 150 BEDFORD, UT 84021 970-351-8279 545.317.8279 WWW.AKS-ENGCN.COM	JOB NUMBER: 7326
DRAWN BY: JBS	CHECKED BY: JAC
DRAWING NO: 7326 COMM	
ENGINEERING, SURVEYING, NATURAL RESOURCES FORESTRY, PLANNING, LANDSCAPE ARCHITECTURE	

## EASTON COMMERCIAL

A REPLAT OF A PORTION OF TRACT 'C' OF "EASTON, PHASE 1", AND OTHER LANDS LOCATED IN THE SOUTHWEST 1/4 OF SECTION 15, TOWNSHIP 18 SOUTH, RANGE 12 EAST, WILLAMETTE MERIDIAN, CITY OF BEND, DESCHUTES COUNTY, OREGON

AUGUST 8, 2023

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