



## RESOLUTION NO. 3472

### **A Resolution of the City Council approving a property tax exemption for qualified rental units at Mountain Laurel Lodge**

### **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. The owner of property located at 990 SW Yates Drive, in Bend, Oregon, Tax Lot 181206C000900, 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.
  - 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 multi-family 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-La Pine School District, High Desert Education Service District, and Deschutes County have authorized a similar tax 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; therefore, the exemption granted by this resolution applies to the tax levy of all taxing districts in which property certified for exemption is located.
- A. The entire property 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 Resolution.

**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, 2027, 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:

990 SW Yates Drive  
Bend, OR 97702  
Tax Lot 181206C000900

Owner’s name and address:

Mountain Laurel Lodge Limited Partnership  
5 NW Minnesota Avenue, #210, Bend OR 97703

Description of housing:

Fifty-four residential units in a multifamily development, rented solely to low-income seniors, 55 and older, 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 54 residential units and space supporting the residential use. All 54 units are 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 findsthat:
  - a. the units are not reserved exclusively for low-income persons as defined,
  - b. any provision of ORS 307.515 to 307.523 is not being complied with, or
  - c. 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

April 15, 2026

**Yes:** Kebler, Franzosa, Méndez, Riley, Norris, Perkins, Platt

**No:**

Melanie Kebler, Mayor

**Attest:**

Ashley Bontje, City Recorder

**Approved as to form:**

Ian Leitheiser, City Attorney



EXHIBIT A  
LEGAL DESCRIPTION

Parcel 1 of Partition Plan No. 2005-37, filed May 25, 2005, a portion of Lot 4 in Century Washington Center, Phase I, II, III, and IV, and located in Section 6, Township 18 South, Range 12 East of the Willamette Meridian, City of Bend, Deschutes County, Oregon.