



Eugene School District  
4J School Board  
Resolution

*Resolution agreeing to the policies of providing tax exemptions for low income rental housing properties under ORS 307.515 to 307.523 and Sections 2.937 – 2.940 of the Eugene Code, 1971.*

WHEREAS, in 1990, the City added Sections 2.937 – 2.940 to the Eugene Code, 1971, adopting the State's Low Income Rental Housing Property Tax Exemption policy under ORS 307.515 to 307.523.

WHEREAS, the exemption policy enables governing bodies to grant 20-year property tax exemptions to qualified low income rental housing properties that file exemption applications before January 1, 2020. These tax exemptions facilitate the development of affordable housing for low income Eugene residents.

WHEREAS, pursuant to ORS 307.519(2), if a taxing district's rate of taxation, when combined with the rate of taxation of the governing body that adopted the exemption policy, equals 51 percent or more of the total combined rate of taxation on the property granted the exemption, the local taxing district's governing board must agree to the exemption policy in order for the County Assessor to exempt all property taxes.

WHEREAS, ORS 307.519(2) is applicable to the Eugene School District 4J and, therefore, before the County Assessor **will** completely apply the tax exemptions to properties granted exemptions by the City, 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 low income rental housing properties as provided in ORS 307.515 to 307.523 and Sections 2.937 – 2.940 of the Eugene Code, 1971.

Passed by the Eugene School District 4J Board the 14<sup>th</sup> day of March, 2018.

  
\_\_\_\_\_  
Eileen Nittler, Chair