



# MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: 8/18/11)

### Board Clerk Use Only

Meeting Date: 4/3/12  
 Agenda Item #: B.1  
 Est. Start Time: 10:00 am  
 Date Submitted: 3/28/12

**Agenda Board Briefing on “Big Look” Recommendations for City of Portland Limited  
 Title: Tax Exemption Programs**

*Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.*

**Requested Meeting Date:** April 3rd, 2012 **Time Needed:** 60 minutes  
**Department:** Non-Departmental—Chair’s Office/D1 **Division:** Chair Jeff Cogen  
**Contact(s):** Marissa Madrigal, Beckie Lee  
**Phone:** 503-988-5239 **Ext.** X85239 **I/O Address:** 503/6/Chair  
**Presenter Name(s) & Title(s):** Marissa Madrigal, Chair’s Office; Beckie Lee, Commissioner Kafoury’s Office; Randy Walruff, Tax Assessor; Sally Brown, Program Manager; Traci Manning & Kate Allen, Bureau of Housing & Community Development.

### General Information

**1. What action are you requesting from the Board?**

The purpose of this briefing is to present and discuss the recommendations of the Big Look Committee, a City of Portland/Multnomah County body assembled to review the structure, goals and policy objectives of the Residential Limited Tax Exemption programs administered by the City of Portland.

**2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.**

The Limited Tax Exemption program provides property tax abatements for single family homes, nonprofit low-income housing, and multi-family and transit oriented housing within the City of Portland with the goal of encouraging affordable rental and home ownership opportunities. Approval of the program by both the Portland City Council and Multnomah County Board of Commissioners allows for up to 100% of a qualified home’s property taxes to be waived. Without Multnomah County approval, or the approval of the equivalent of at least 50% of affected taxing jurisdictions, only the City of Portland property taxes may be waived.

A complete set of documents from the Big Look process is available here:  
<http://www.portlandonline.com/phb/index.cfm?c=57699>

Attached Documents:

- Big Look Committee Membership

- Summary of Big Look Recommendations
- Multi-Family/Transit Oriented Development Maps
- Limited Tax Exemption Annual Report
- Eco NW Limited Tax Exemption Analysis (2010)

**3. Explain the fiscal impact (current year and ongoing).**

In Tax Year 2011-2012, Multnomah County will forego \$3,475,316 million dollars in property taxes for all Limited Tax Exemption Programs.

**4. Explain any legal and/or policy issues involved.**

In 2007, the Multnomah County Board of Commissioners passed Resolution No. 07-153 authorizing the non-profit low income housing program through 2014, the multi-unit housing program through 2012, the multi-family transit oriented program through 2012 and the single-unit housing program through 2015. The resolution also memorialized the formation of the Big Look Committee and did not take action on two other programs: owner occupied rehabilitation and rental rehabilitation tax abatement programs.

Should the Board of Commissioners decide to accept the recommendations of the Big Look Committee and authorize County participation in the Limited Tax Exemption programs, a resolution will be brought forth to approve Multnomah County's participation.

**5. Explain any citizen and/or other government participation that has or will take place.**

In addition to Multnomah County and the City of Portland, representatives from local public schools, the Planning and Sustainability Commission, the Portland Development Commission, the Portland Business Alliance, the media and the public participated in the Big Look process.

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**Required Signature**

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**Elected Official**     Marissa Madrigal /s/  
**or Dept Director:** \_\_\_\_\_

**Date:**     3/28/12  
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