

## Application For Determination Of Eligibility Owner Occupied Rehabilitation Limited Tax Exemption

Any person desiring to apply for an exemption under the terms of this program shall submit an application, on or before December 31st preceding the first tax year the exemption applies. Each applicant shall pay a non-refundable fee. (Portland City Code 3.102)

### I. PROPERTY INFORMATION

Subject Property Address (number/street)

Tax Account Number

Legal Description:

Meets and Bounds Legal Description: Attach Separately

**R** \_\_\_\_\_ **Lot** \_\_\_\_\_ **Block** \_\_\_\_\_ **Addition** \_\_\_\_\_

Single Family?

Yes  No

Condominium?

Yes  No

Number of Bedrooms

Year Built

Permit Number

### II. APPLICANT INFORMATION

Applicant Name (include Jr. or Sr. if applicable)

Home Phone:

Cell Phone:

Fax:

E-mail:

Applicant Full Address

Applicant is

Homebuyer  Developer  Realtor  Other (Specify)

### III. ACKNOWLEDGEMENT AND CERTIFICATION

**Acknowledgement:** Read carefully and sign below. Acknowledgement of these provisions is required by Portland City Code 3.102.020.

Applications without signature are not valid. I/We, the undersigned Applicant(s) acknowledge:

- a) Applicant is aware of all requirements of the limited assessment imposed by Portland City Code Chapter 3.102;
- b) I/We further certify that the property I've made application for qualifies as an eligible property as outlined in Portland City Code 3.102.
- c) Applicant's property qualifies, or upon completion of new construction, will qualify for limited assessment;
- d) That the Applicant certifies:
  - o I am aware of all requirements for limited assessment imposed by ORS 308.450-481 and implemented by Chapter 3.102 of the Portland Code.
  - o The above-described property qualified or, upon completion of the rehabilitation improvements, will qualify for limited assessment.
  - o I agree to negotiate with the Portland Development Commission the rate to be charged for the rehabilitated rental units during the period of limited assessment.
  - o I am responsible for compliance with and will comply with the Code of the City of Portland regardless of whether I obtain the assessment provided by this chapter.
  - o I will arrange for the inspection to be carried out.
  - o I am aware that approval of this Application for Determination of Eligibility will not constitute final entry into the Limited Tax Assessment Program. I will be responsible for obtaining an approved Certificate of Qualification from the Portland Development Commission upon completion of property rehabilitation.
- e) That the Applicant acknowledges responsibility for compliance with the Code of the City of Portland regardless of whether the Applicant obtains the assessment provided by this Chapter.

**Certification:** I/we certify that the information provided in this application is true and correct as of the date set forth opposite my/our signature(s) on this application and acknowledge my/our understanding that my intentional or negligent misrepresentation(s) of the information contained in this application may result in civil liability and/or criminal penalties and liability for monetary damages to the PDC, its agents, successors and assigns and/or in revocation of tax abatement status and penalties including but not limited to reimbursement of abatement amount and penalties. I further certify that the property I've made application for qualifies as an eligible property.

**Approval of this Application for Determination of Eligibility DOES NOT constitute final qualification for the Limited Tax Exemption Program. This document indicates only that property has meet eligibility criteria for the program. Rehabilitation must be completed, Application for Certification of Qualification submitted, and appropriate documents and fees submitted to the Portland Development Commission before final program approval is granted.**

\_\_\_\_\_  
 Applicant

\_\_\_\_\_  
 Date





# Owner Occupied Rehabilitation Limited Tax Abatement

## *Application Instructions and Process Steps*

The City of Portland offers a 10-year limited tax property abatement on any increase in assessment value that results from the rehabilitation improvements made to qualifying owner occupied single family homes. The homeowner will not pay taxes on the increase in assessed value due to rehabilitation work for 10-years; however, the homeowner will continue to pay taxes on the assessed value of the Land and original Improvement value during this period, as well as any incremental increase allowed under Measure 50<sup>1</sup>. It is important to note that your taxes will not go down and assessed values will not be frozen as a result of the program. You are strongly encouraged to discuss your construction plans and schedule with the program administrator as soon as possible, if you think that you could benefit from the program.

### **Criteria:**

- The property is located within the Homebuyer Opportunity Area at the time of construction (see map at [www.pdc.us/lta](http://www.pdc.us/lta)).
- The home must be an owner occupied single-family unit for the length of the abatement.
- The home must have code violations. An initial inspection by a PDC inspector is required to identify existing violations immediately after application, and then a final inspection to verify that the identified violations have been satisfactorily addressed. Work completed before the date of the application does not qualify for the abatement.
- For homes built before January 1, 1961, rehabilitation expenses must equal or exceed 5% of the property's assessed value as reflected in the last assessment roll preceding the application date. Homes built after January 1, 1961 require rehabilitation expenditures of 50% of the property's assessed value at the time of application. After all the desired rehabilitation work (and that which is required by the initial inspection) has been completed, the PDC will collect receipts for the rehabilitation work to determine if adequate expenditures have been made.
- Homeowner must make formal application, applying for exemption and pay all applicable fees.

### **How To Apply:**

- Homeowner completes the Application for Determination of Eligibility and pays the non-refundable application fee of \$500 with a check made out to "Portland Development Commission".

**Applications without application fee are considered inactive.**

### **Process Steps:**

1. Submit Application for Determination of Eligibility and pay non-refundable application fee.
2. PDC reviews application and calls applicant to schedule initial inspection.
3. PDC Inspector verifies Property Maintenance Violations (City Code Title 29).
4. Homeowner completes rehabilitation work, submits proof of rehab expenditures to PDC, submits Application for Certification of Qualification (ACQ).
5. PDC Inspector performs final inspection.
6. PDC reviews ACQ to determine final approval status.
7. PDC sends qualified applicant letter of Final Approval, and notifies Multnomah County Tax Assessor of Final Approval.

Application materials are available at [www.pdc.us/lta](http://www.pdc.us/lta) or by contacting the Limited Tax Abatement program specialist.

Brian Morisky  
Limited Tax Abatement Program Specialist  
Portland Development Commission  
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Portland, OR 97209-3859

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<sup>1</sup> For complete explanation of exemption refer to Portland City Code 3.102, explanation provided for general explanatory purposes only and is not intended as a complete representation of City Code or State Statute.  
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