

ORDINANCE No. 188449

Approve application of The Oaks Park Association, a nonprofit corporation, for continuation of property tax exemption with exceptions (Ordinance)

The City of Portland ordains:

Section 1. The Council finds:

1. The Oaks Park Association, a local nonprofit corporation, operates Oaks Amusement Park in SE Portland for public park and recreation purposes.
2. The Oaks Park Association has applied for a continuation of its exemption from property taxes commencing with tax year 2017 for the specific property it has devoted to public park and recreation purposes. The land is identified as Multnomah County Assessor Account Number R330303, located at foot of SE Spokane Street.
3. Under the provisions of ORS 307.115, the Council must approve or disapprove of this application, after weighing the benefits to the general public welfare of granting the proposed exemption against the loss in revenue which may result from approving the application. Council has previously approved The Oaks Park Association's exemption applications in 1987, 1997, and 2007 (Ordinances No. 161179, 172080, 181542).
4. The potential loss of revenue that may result from granting the application is approximately \$69,985 per year, of which the City's share is approximately \$23,241 per year. This loss of revenue is outweighed by the benefit to the public welfare of granting the exemption, in that the Oaks Amusement Park property to be exempted enhances local recreational activities, preserves a historic park site, and promotes the reservation of land for public park and recreation purposes.
5. Portland Parks and Recreation recommends that the application for exemption be approved.

NOW, THEREFORE, the Council directs:

- a. The City of Portland hereby approves the application of The Oaks Park Association for exemption from real property taxation of its real property described as Multnomah County Assessor Account Number R330303, commencing with the tax year 2017, except for the approximately 250 SF land area used for a radio tower and the 20 foot wide paved road of approximately 6,500 SF along the east property line.
- b. The City of Portland hereby approves the application of The Oaks Park Association for exemption from personal property taxation for owned personal

property, included under Multnomah County Assessor Personal Property Account No. P-409087, used by the Association for exempt purposes, commencing with tax year 2017.

Passed by the Council: JUN 14 2017
Commissioner Fritz
Prepared by: Zalane Nunn

Mary Hull Caballero
Auditor of the City of Portland

By *Susan Parsons*
Deputy

631 677
Agenda No.
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Title

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<p style="text-align: center;">INTRODUCED BY Commissioner/Auditor: Mayor Wheeler</p> <hr/> <p style="text-align: center;">COMMISSIONER APPROVAL</p> <p>Mayor—Finance & Administration - Wheeler <i>W</i></p> <p>Position 1/Utilities - Fritz</p> <p>Position 2/Works - Fish</p> <p>Position 3/Affairs - Saltzman</p> <p>Position 4/Safety - Eudaly</p> <hr/> <p style="text-align: center;">BUREAU APPROVAL</p> <p>Bureau: Parks & Recreation Bureau Head: Mike Abbate <i>Mike Abbate</i></p> <p>Prepared by: Zalane Nunn Date Prepared: May 12, 2017</p> <p>Impact Statement Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/></p> <p>Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>City Auditor Office Approval: required for Code Ordinances</p> <p>City Attorney Approval: required for contract, code, easement, franchise, comp plan, charter</p> <p>Council Meeting Date June 7, 2017</p>	<p>CLERK USE: DATE FILED <u>MAY 30 2017</u></p> <p style="text-align: right;">Mary Hull Caballero Auditor of the City of Portland</p> <p>By: <i>[Signature]</i> Deputy</p> <p>ACTION TAKEN:</p> <p style="text-align: center;">JUN 07 2017 PASSED TO SECOND READING JUN 14 2017 9:30 A.M.</p>
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AGENDA
<p>TIME CERTAIN <input type="checkbox"/></p> <p>Start time: _____</p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p>
<p>CONSENT <input checked="" type="checkbox"/></p>
<p>REGULAR <input type="checkbox"/></p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p>

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:		
		YEAS	NAYS
1. Fritz	1. Fritz	<input checked="" type="checkbox"/>	
2. Fish	2. Fish	<input checked="" type="checkbox"/>	
3. Saltzman	3. Saltzman	<input checked="" type="checkbox"/>	
4. Eudaly	4. Eudaly	<input type="checkbox"/>	
Wheeler	Wheeler	<input checked="" type="checkbox"/>	