

W. 10.B.1.



MEMORANDUM

TO: Board of County Commissioners
FROM: Jim Gangle, Lane County Assessor
SUBJECT: GRANTING AUTHORITY APPROVAL

DATE: March 16, 2004

TITLE: In the Matter of Granting Property Tax Exempt Status
Pursuant to Oregon Revised Statute 307.115.

I. MOTION:

MOVE APPROVAL OF Order No. _____ granting property tax exempt status to Assessor's account numbers 0036440, 0036465 & 1607934.

II. ISSUE OR PROBLEM. The Emerald Empire Gun Club has filed a request for a ten-year (10) period property tax exempt status as per Oregon Revised Statute (ORS) 307.115, "Property of nonprofit corporations held for public parks or recreation purposes" and that statute requires granting authority approval for such an exempt status.

III. DISCUSSION

A. BACKGROUND. In 1971 the legislature created an exemption for property of nonprofit corporations held or being purchased for public park or recreational purposes. The purpose was to allow public-spirited groups to acquire property for park use. The statute exempts all property owned or being purchased by a qualifying corporation if it is being held for public park or recreational purposes. The exemption may be renewed for subsequent ten-year periods by application to the Assessor's office. The Emerald Empire Gun Club has enjoyed this exemption since 1980.

B. ANALYSIS. The Emerald Empire Gun Club utilizes the property as required by being open to the public, being used for recreational purposes and not being used for income or commercial purposes. The tax savings for the 2003-04 tax year was \$1,324.46.

C. ALTERNATIVES/OPTIONS

- 1. Deny the exempt status claim.
- 2. Grant the exempt status claim.

D. RECOMMENDATION. Grant the exempt status claim.

E. **TIMING.** The property would be granted an exemption for the 2004 through 2013 tax years. The exemption could continue for subsequent ten-year periods by additional applications.

IV. **IMPLEMENTATION/FOLLOW-UP.** If approved by the granting authority, the Assessor's office would implement the exemption for the 2004-05 tax year.

V. **ATTACHMENTS.** A copy of the current application.

RECEIVED

MAR 10 2004 APPLICATION FOR REAL AND PERSONAL PROPERTY TAX EXEMPTION RECEIVED

LANE COUNTY ASSESSMENT & TAXATION

Property Owned by Specified Institutions and Organizations

As provided by Oregon Revised Statute 307.162

MAR 10 2004

LANE COUNTY

FOR ASSESSOR'S USE ONLY & TAXATION

File with your county assessor on or before April 1. See ORS 307.162 and OAR 150-307.162 on the back of this form.

Name of Organization/Owner EMERALD EMPIRE GUN CLUB		Date Received 3/10/04	Account No.
Mailing Address P.O. Box 1225	Telephone Number 541-747-6666	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	Late Filing Fee \$ 0
City SPRINGFIELD	State OR	ZIP Code 97477	Exemption begins in tax year 20 04 - 05

A property tax exemption is requested under the following Oregon Revised Statute (mark one box):

- 307.115 Nonprofit corporation public parks*
- 307.118 Wastewater and sewage treatment facilities*
- 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments*
- 307.136 Fraternal organizations*
- 307.140 Religious organizations*
- 307.145 Child care facilities, schools, student housing*
- 307.147 Senior services centers*
- 307.150 Burial grounds, cemeteries, crematory associations*
- 307.160 Public libraries*
- 307.580 Industry apprenticeship or training trust*
- 307.818 Public beach access
- Other (provide ORS number)* _____

*Please attach CURRENT copies of your organization's articles of incorporation, 501(c)(3) letter, and by-laws (if not previously filed).

PROPERTY DESCRIPTION

Account Number (as shown on owner's property tax statement)
36440 + 36465 + 1607934 w/PROP. LINE ADJ. w/ WEYERHAEUSER

Physical Address (street address, city)
36111 MCGOWAN CREEK ROAD, SPRINGFIELD, OR 97478

List all real and personal property for which an exemption is claimed. Attach a list of personal property. Include description, cost, and purchase date.
See Attached List

PROPERTY USE

The purpose of this organization is: **TO PROVIDE PUBLIC FACILITIES AND A SAFE ENVIRONMENT TO PROMOTE SAFE USAGE OF FIREARMS**

The property is used for the following: **BOY SCOUT CAMPOUTS + MERIT BADGE CERTIFICATION**
Example: church services, offices, classrooms, student housing, etc.
HUNTERS SIGHT-IN-DAYS, JUNIOR ARCHERY + .22 RIFLE BOW = OUTDOOR WOMEN OREGON DEPT. OF FISH + WILDLIFE HUNTER SAFETY CLASSES.

Does the property include a parking area? Yes No
What is the fee for using the parking area? **NO FEES CHARGED**

Is any portion of the property you lease used by others? Yes No If yes, explain and identify the area that is used by others.

N/A

LATE FEE

If this form is filed after April 1, the late filing fee must accompany the form. The late filing fee is one-tenth of one percent of the real market value, or \$200.00, whichever is greater. A late fee is attached: Yes No

DECLARATION

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document (including any accompanying attachments and statements) and to the best of my knowledge, it is true, correct, and complete.

Name (please print or type) Benita R. Wiota	Title Secretary	Signature Benita R. Wiota	Date 3.9.04
---	---------------------------	-------------------------------------	-----------------------

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER) IN THE MATTER OF GRANTING PROPERTY TAX EXEMPT
)
) STATUS AS REQUIRED BY ORS 307.115
)

WHEREAS the Emerald Empire Gun Club has filed an application according to the requirements of ORS 307.162, in the matter of acquiring a property tax exempt status via ORS 307.115, "Property of nonprofit corporations held for public parks or recreation purposes."

WHEREAS for an exempt status via ORS 307.115 to be enjoyed by the Emerald Empire Gun Club, the approval of the Granting Authority must be obtained. In the instant case, the Board of County Commissioners of Lane County is the proper Granting Authority.

WHEREAS the property identified as Assessor's account numbers 0036440, 0036465 and 1607934 is being utilized in compliance with ORS 307.115.

WHEREAS the use of the property does comply with the specific requirements of ORS 307.115 (4)(c)(A) "Conserve or enhance natural or scenic resources" and (F) "Enhance recreation opportunities."

ORDERED that the Lane County Department of Assessment and Taxation take such action as is necessary and proper to cause the Emerald Empire Gun Club's property, identified as Assessor's account numbers 0036440, 0036465 and 1607934, to be granted a 10-year period property tax exempt status beginning in the 2004-05 tax year and continuing to and including the 2013-14 tax year. The granting authority may grant additional 10-year periods upon subsequent application by the Emerald Empire Gun Club as provided for in ORS 307.115(4)(e).

Dated this _____ day of March 31, 2004

Chair
Lane County Board of Commissioners

IN THE MATTER OF GRANTING PROPERTY TAX EXEMPT STATUS AS REQUIRED BY 307.115

APPROVED AS TO FORM
Date 3/23/04 lane county
J. Kaidlaw
OFFICE OF LEGAL COUNSEL