

## RESOLUTION NO. 2026-02

### A RESOLUTION OF THE CITY OF SALEM TERMINATING PROPERTY TAX EXEMPTIONS FOR TWO NON-PROFIT LOW-INCOME HOUSING PROPERTIES

**Whereas**, Salem Revised Code Section (SRC) 2.850-2.910 establishes a property tax exemption program for low-income housing non-profit owners; and

**Whereas**, the City Council of the City of Salem, Oregon approved by Resolution No. 2021-42 tax exemptions for United Way of Mid-Willamette Valley, 4396 Market St NE, tax account 576472 and United Way of Mid-Willamette Valley, 4446 Market St NE, tax account 547831, and

**Whereas**, SRC 2.870(a)(3)(b) limits the period of exemption for pre-development properties to three (3) years, and

**Whereas**, the properties remain in pre-development and have not been developed, and

**Whereas**, SRC 2.910 and Oregon Revised Statute 307.548 lays forth the procedure for terminating an exemption no longer compliant with the criteria, and

**Whereas**, an order to show cause hearing was held on December 10, 2025, and the Hearings Officer made findings of fact and of law that the following properties did not meet the criteria of SRC 2.870(a)(3)(b) after being granted the exemption beginning with County Tax Year 2022-2023 for United Way of Mid-Willamette Valley, 4396 Market St NE, tax account 576472 and United Way of Mid-Willamette Valley, 4446 Market St NE, tax account 547831, and

**Whereas**, the Hearings Officer recommended to Council the exemption be terminated.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SALEM, OREGON  
RESOLVES AS FOLLOWS:

**Section 1.** The tax exemption for United Way of Mid-Willamette Valley, 4396 Market St NE, tax account 576472 and United Way of Mid-Willamette Valley, 4446 Market St NE, tax account 547831 is hereby terminated.

**Section 2.** A copy of this Resolution will be sent to the Marion County Assessor as required by Oregon Revised Statute 307.548(3)(b).

**Section 2.** This resolution is effective upon adoption.

ADOPTED by the City Council this 26<sup>th</sup> day of January 2026.

ATTEST:

City Recorder

Approved by City Attorney: \_\_\_\_\_

Checked by: M Brown