



Tillamook County Assessment and Taxation

Land of Cheese, Trees, and Ocean Breeze

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www.co.tillamook.or.us

February 25, 2011

Cape Meares Community Association
Attn: Chris Spence President
5399 3rd ST NW
Tillamook, OR 97141

RE: Property Tax Exemption

Map #1S10 800

AC#123066

Dear Chris,

We have been reviewing our tax exemption applications and files to ensure that the documentation is sufficient and the property still meets the tax exemption requires per ORS 307.115. After reviewing your file, we found an item that was missing or incomplete. This is a request to for additional information to complete our exemption records.

☐ Articles of Incorporation

The articles of incorporation must prohibit the use of the property owned or otherwise held by the corporation, or the proceeds derived from the sale of the property above for any purpose other than for public park or public recreation purposes. In addition to this, the corporation must be organized for the principal purpose of maintaining and operating a public park. See the enclosed copy of ORS 307.115, please refer to subsection 2 for all of these requirements.

We were able to locate the filing with the Oregon Secretary of State's office showing that the Cape Meares Community Association is registered as a domestic non-profit organization.

The exemption is due to expire for the 2018-19 tax year and is limited to a ten year approval. Please submit the information above to our office when amended and available. A new application would be required to continue this tax exemption on April 1, 2018. If nothing is done, the property may be subject to loss of this tax exemption after this 10 year period has lapsed.

Sincerely,

Kari Fleisher

Commercial/Industrial Appraiser

= Domestic Non Profit

307.115 Property of nonprofit corporations held for public parks or recreation purposes. (1) Subject to approval by the appropriate granting authority under subsection (4) of this section, the following real or personal property owned or being purchased under contract by any nonprofit corporation meeting the requirements of subsection (2) of this section shall be exempt from taxation:

(a) The real or personal property, or proportion thereof, as is actually and exclusively occupied or used for public park or public recreation purposes.

(b) The real or personal property, or proportion thereof, as is held for public parks or public recreation purposes if the property is not used for the production of income, for investment, or for any trade or business or commercial purpose, or for the benefit or enjoyment of any private stockholder or individual, but only if the articles of incorporation of the nonprofit corporation prohibit use of property owned or otherwise held by the corporation, or of proceeds derived from the sale of that property, except for public park or public recreation purposes.

(2) Any nonprofit corporation shall meet the following requirements:

(a) The corporation shall be organized for the principal purpose of maintaining and operating a public park and public recreation facility or acquiring interest in land for development for public parks or public recreation purposes;

(b) No part of the net earnings of the corporation shall inure to the benefit of any private stockholder or individual; and

(c) Upon liquidation, the assets of the corporation shall be applied first in payment of all outstanding obligations, and the balance remaining, if any, in cash and in kind, shall be distributed to the State of Oregon or to one or more of its political subdivisions for public parks or public recreation purposes.

(3) If any property which is exempt under this section subsequently becomes disqualified for such exemption or the exemption is not renewed as provided in subsection (4) of this section, it shall be added to the next general property tax roll for assessment and taxation in the manner provided by law.

(4)(a) Real or personal property shall not be exempt under this section except upon approval of the appropriate granting authority obtained in the manner provided under this subsection.

(b) Before any property shall be exempt under this section, on or before April 1 of any year the corporation owning or purchasing such property shall file an application for exemption with the county assessor. The provisions of ORS 307.162 shall apply as to the form, time and manner of application. Within 10 days of filing in the office of the assessor, the assessor shall refer each application for classification to the granting authority, which shall be the governing body of a county for property located outside the boundaries of a city and the governing body of the city for property located within the boundaries of the city. Within 60 days thereafter, the application shall be granted or denied and written notice given to the applicant and to the county assessor. In determining whether an application made for exemption under this section should be approved or disapproved, the granting authority shall weigh the benefits to the general welfare of granting the proposed exemption to the property which is the subject of the application against the potential loss in revenue which may result from granting the application.

(c) The granting authority shall not deny the application solely because of the potential loss in revenue if the granting authority determines that granting the exemption to the property will:

- (A) Conserve or enhance natural or scenic resources;
- (B) Protect air or streams or water supplies;
- (C) Promote conservation of soils, wetlands, beaches or tidal marshes;
- (D) Conserve landscaped areas which enhance the value of abutting or neighboring property;
- (E) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, natural reservations, sanctuaries or other open spaces;
- (F) Enhance recreation opportunities;
- (G) Preserve historic sites;
- (H) Promote orderly urban or suburban development;
- (I) Promote the reservation of land for public parks, recreation or wildlife refuge purposes; or
- (J) Affect any other factors relevant to the general welfare of preserving the current use of the property.

(d) The granting authority may approve the application for exemption with respect to only part of the property which is the subject of the application. However, if any part of the application is denied, the applicant may withdraw the entire application.

(e) The exemption shall be granted for a 10-year period and may be renewed by the granting authority for additional periods of 10 years each at the expiration of the preceding period, upon the filing of a new application by the corporation with the county assessor on or before April 1 of the year following the 10th year of exemption. The assessor shall refer the application to the governing body as provided in paragraph (b) of this subsection, and within 30 days thereafter, the governing body shall determine if renewing the exemption will continue to serve one of the purposes of paragraph (c) of this subsection. Within 30 days after referral, written notice shall be given to the applicant and to the county assessor of the determination made by the governing body.

(5) Any nonprofit corporation aggrieved by the refusal of the granting authority to grant or renew an exemption under subsection (4) of this section may, within 60 days after written notice has been sent to the corporation, appeal from the determination of the granting authority to the Oregon Tax Court. The appeal should be perfected in the manner provided in ORS 305.560. The provisions of ORS 305.405 to 305.494 shall apply to the appeals. [1971 c.584 §1; 1973 c.214 §1; 1979 c.689 §5; 1987 c.416 §1; 1995 c.79 §118; 1997 c.325 §18]

PROPERTY OWNER or CONTRACT BUYER (last name first)

DATE:

(please print)

New mailing address:

Property owner/buyer
signature:

For the following TAX ACCOUNT NO.(s)

SEND TO:

Tillamook County Assessment & Taxation
201 Laurel Avenue, Tillamook OR 97141
FAX: 503-842-3448
For additional information call: 503-842-3400

If
you need
to
change
the mailing
address
please complete
Thanks
