



AGENDA REQUEST & STAFF REPORT

MEETING DATE: March 25, 2026

SUBJECT: Application to renew a Qualified Rental Property Tax Exemption for Mountain Laurel Lodge, 990 SW Yates Drive, Bend

RECOMMENDED MOTION:

Move approval of the application from Mountain Laurel Lodge to renew its Qualified Rental Property Tax Exemption for another 20 years.

BACKGROUND AND POLICY IMPLICATIONS:

State law allows limited-term property tax exemptions for qualified rental properties. The City of Bend has received an application from Mountain Laurel Lodge for such an exemption to continue to provide existing affordable housing for seniors.

The company's original 20-year Qualified Rental Property Tax Exemption will sunset in 2026. The application seeks to renew that exemption for another 20 years. The property is deed restricted to be income- and rent-restricted until 2066.

- Bend Parks and Rec declined to consider this application.
- High Desert ESD passed a resolution of approval on March 17.
- The Bend- La Pine School Board is scheduled to consider this on April 14.
- This will go before the Bend City Council on April 15.

Please refer to the provided staff report from Kerry Bell, Housing Production & Incentives Coordinator for the City of Bend, for more details.

BUDGET IMPACTS:

If approved, the renewed exemption would have the following estimated budget impacts on Deschutes County's taxing districts:

	1st Year Exemption	20-Year Exemption Total
Deschutes County	\$ 7,083	\$ 190,332
Countywide Law Enforcement	\$ 6,927	\$ 186,118
County Extension	\$ 124	\$ 3,335
9-1-1	\$ 2,005	\$ 53,870

ATTENDANCE:

Nick Lelack, County Administrator

Kerry Bell, Housing Production & Incentives Coordinator, City of Bend

John Gilbert, property owner