

**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**FOR MULTNOMAH COUNTY, OREGON**

**RESOLUTION NO. 2022-086**

Authorizing the BOCC to Change the Partial Exemption Amount for Manufactured Homes to \$50,000 and have that amount be deducted from the taxable value of the manufactured home.

**The Multnomah County Board of Commissioners Finds:**

A. In 2018, the state legislature amended ORS 308.250 to include a property tax exemption for manufactured homes. The exemption in counties with a population of 570,000 or more was in the amount of \$25,000 in assessed value. The amended statute also allows for individual counties to modify and adopt their own threshold exemption value to exceed \$25,000.

B. Since 2018, the Oregon Department of Revenue has increased the value of the exemption by three percent per year such that the current amount of the exemption is \$38,000. However, the statute allows for counties to adopt partial exemptions such that a manufactured home could potentially qualify for partial exemption up to the adopted amount.

C. The taxable value of manufactured homes has been significantly rising in recent years, in alignment with the rising cost of all housing in the region, so that the number of households who have qualified for the exemption has decreased. Since 2020, 49 manufactured home households have moved over the \$38,000 threshold and lost the property tax exemption.

D. The region greatly lacks naturally occurring affordable housing, and has an inadequate number of new homes being built with the cost of construction increasing dramatically in recent years. Mobile homes offer a unique form of affordable housing for low income people and people on a fixed income.

E. To help alleviate the lack of affordable housing and increase incentive to use manufactured homes as an affordable housing option, the BOCC supports adopting a partial exemption and increasing the exemption amount from \$38,000 to \$50,000. As such, manufactured homes with an assessed value above \$50,000 would only be taxable for the amount above the \$50,000 threshold.

**The Multnomah County Board of Commissioners Resolves:**

1. To increase the exemption amount for manufactured homes from \$38,000 to \$50,000 in assessed value.
2. To make the exemption a partial exemption of \$50,000 such that only the assessed value above \$50,000 would be taxable.

**ADOPTED this 22nd day of September, 2022.**

BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON



*Deborah Kafoury*

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Deborah Kafoury, Chair

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By *Carlos Rasch*  
Carlos Rasch, Assistant County Attorney

**SUBMITTED BY: Commissioner Susheela Jayapal, District 2**