



CITY OF COOS BAY
Community Development Department
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FAQ

Multiple-Unit Property Tax Exemption (MUPTE) Program

1. What is the Multiple-Unit Property Tax Exemption (MUPTE) Program?

“MUPTE” is the acronym used to refer to the Multiple-Unit Property Tax Exemption Program. The MUPTE Program is a tax incentive program designed to stimulate multiple-unit housing in the City’s designated core areas, in transit-oriented districts, and within city limits when subject to low-income housing assistance.

2. Which properties and projects are eligible for the City’s MUPTE Program?

Newly constructed structures, stories or other additions to existing structures and structures converted in whole or in part from other use to housing that meet the following criteria:

- Include four (4) or more residential dwellings (ie. quadplex or multi-unit dwelling as defined in [CBDC 17.150.020](#)).
- Include three (3) or more elements benefiting the public as set forth in [CBMC 3.70.050](#).
- Located within ¼-mile of a fixed route public transit service, in a designated core area, or anywhere within city-limits when subject to low-income housing assistance. (refer to [MUPTE map](#) for eligible housing types)
- Are not used for transient accommodations (rented for less than 30 consecutive days).
- Completed on or before January 1, 2032.

3. What is the scope of property tax exemption?

The MUPTE Program provides property owners a property tax exemption on qualifying portion(s) of a (re)development for up to ten (10) successive years. Qualifying portions include multiple-unit residential dwellings and public benefit elements approved by the City Council for participation in the City’s MUPTE Program. During the exemption period, property owners are responsible for payment of taxes on any assessed value of the land and structure(s) not included in the approved property tax exemption.

4. What is the cost to apply for participation in the MUPTE Program, and when is the filing deadline?

The fee to apply for participation in the MUPTE Program is \$2,150. This fee covers both the City’s and the County’s administrative costs to process the application and to implement an approved property tax exemption. The application must be filed with the City by January 1st of the year for which the exemption is requested. Except for the 2025 program year, a pre-application conference is required prior to application submittal and must be completed no later than November 1st of the calendar year immediately preceding the year for which the exemption is requested.

5. What is the general application process?

- *Step 1 – Pre-Application Conference.* Contact the Community Development Department to schedule a pre-application conference no later than November 1st of the year immediately preceding the year for which the exemption is requested.
- *Step 2 – MUPTE Program Application.* Apply to the Community Development Department for participation in the MUPTE Program and pay the applicable application fee no later than January 1st of the year for which the exemption is requested.
- *Step 3 – Application Review.* Within 120-days of receipt of a complete MUPTE Program Application, the City Council shall take final action via resolution to approve, deny, or approve subject to reasonable conditions.
- *Step 4 – Application Approval/Denial.* If a MUPTE Program Application is approved, on or before April 1st

City staff will forward to the County Assessor and to the applicant a copy of the resolution authorizing participation in the MUPTE Program. If a MUPTE Program Application is denied, City staff will notify the applicant in writing within 10-days of the decision to deny.

- *Step 5 – Application for Other Required Permits.* Authorization to participate in the City’s MUPTE Program does not automatically translate to approval of the (re)development by any other public agency or department having jurisdiction over the project proposal.
- *Step 6 – Project Completion.* All (re)development projects authorized for participation in the City’s MUPTE Program must be completed on or before January 1, 2032 to maintain the approved property tax exemption.
- *Step 7 – Maintain Qualified Improvements.* All qualified improvements must be maintained throughout the duration of the property tax exemption. If it is determined that conditions of approval are not met, the City has the right to terminate the exemption.

6. Where can I find MUPTE application materials?

More information about the City’s MUPTE Program including application materials and map can be found online on the City’s website at <https://www.coosbayor.gov/business/economic-development/mupte-program>.

If you have additional questions about the City’s MUPTE Program or the application process, please call the Community Development Department at 541-269-8918.