

**BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON**

**ORDER NO. 14-04-08-05**

**IN THE MATTER OF EMERALD GUN CLUB'S APPLICATION FOR TAX EXEMPT STATUS**

**WHEREAS**, Emerald Empire Gun Club, Inc. filed an Application for Real and Personal Property Tax Exemption with the department of Assessment and Taxation on February 25, 2014,

**WHEREAS**, the Application requests tax exemption for Emerald Empire Gun Club, Inc. as an organization providing "public recreation" under ORS 307.115,

**WHEREAS**, Emerald Empire Gun Club, Inc. has made certain changes to their by-laws since their application for tax exempt status was initially approved on March 31, 2004,

**WHEREAS**, the Board makes the following findings:

- (1) Emerald Empire Gun Club, Inc. operates a shooting range that is available to private members approximately six days per week and makes similar services available to the public three days per week;
- (2) The primary purpose of Emerald Empire Gun Club, Inc. is to further private recreation,

**WHEREAS**, Emerald Empire Gun Club Inc. is not actually and exclusively occupied or used for public park or public recreation purposes;

**WHEREAS**, denial of tax exempt status benefits Lane County citizens by causing Emerald Empire Gun Club, Inc. to contribute to the county's tax base;

**WHEREAS**, denial of tax exempt status might result in Emerald Empire Gun Club, Inc. removing public access from its services.

**WHEREAS**, granting tax exempt status, when an entity does not operate as required by statute, is a greater harm to the community;

**WHEREAS**, for an exempt status under ORS 307.115 to be obtained by Emerald Empire Gun Club, Inc. the approval of the Granting Authority must be obtained. The Lane County Board of Commissioners is the proper Granting Authority;

**NOW, THEREFORE IT IS HEREBY ORDERED** as follows:

1. That the Lane County Department of Assessment and Taxation take such action as is necessary and proper to cause the Emerald Empire Gun Club's property, identified

as Assessor's account numbers 0036440, 0036465 and 1607934, to be denied a 10-year period property tax exempt status beginning in the 2014-15 tax year.

**ADOPTED** this 8th day of April, 2014.



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Pat Farr  
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 3/28/14 Lane County



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OFFICE OF LEGAL COUNSEL