

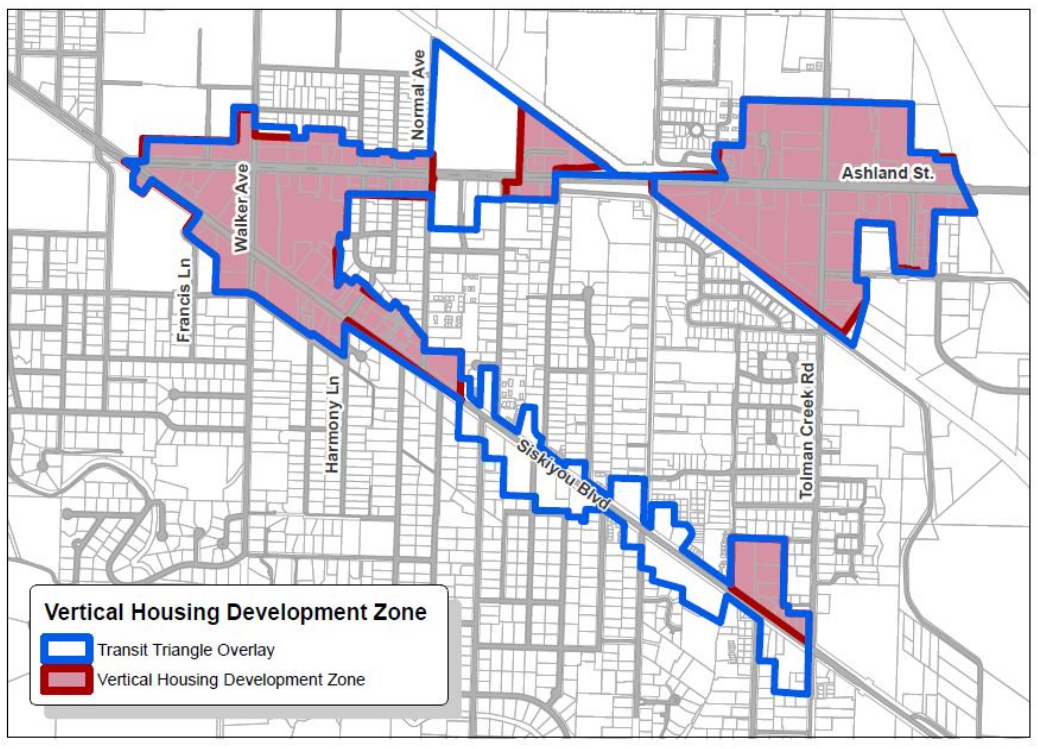
Council Business Meeting

December 15, 2020

Agenda Item	Resolution No. 2020-28 to Designate a Vertical Housing Development Zone	
From	Maria Harris Bill Molnar	Planning Manager Community Development Director
Contact	maria.harris@ashland.or.us ; (541) 552-2045	

SUMMARY

The City Council is being asked to review the proposed Vertical Housing Development Zone (VHDZ) and to take action on a resolution designating the VHDZ. The proposed VHDZ is in an area surrounding the bus route in the southeastern part of Ashland, on Ashland Street and Siskiyou Boulevard, and is also located in the recently adopted Transit Triangle (TT) overlay (see map below).



The proposed VHDZ is located in commercial and employment zones and would be an area where eligible projects comprised of multistory “mixed use” buildings that include commercial uses and housing units could apply for a partial property tax exemption. Eligible projects can apply to receive a 20 percent partial property tax exemption for each floor of residential units above a ground floor that includes a commercial use. The partial property tax exemption does not include the value of the land and is fully taxed after 10 years when the exemption expires.

The original direction from the Council was to bring back an incentive tool like the vertical housing tax credit for the Transit Triangle area. Qualifying or “certified” developments under state law are required to have at least 50 percent of the ground floor in commercial uses. Staff is recommending the VHDZ include the properties that are zoned Commercial C-1 and Employment E-1 that are located within the Transit

Triangle because the non-residential zoning allows commercial uses which would satisfy the State's ground floor requirement.

State law allows local jurisdictions to add additional criteria for project certification as long as the local requirements do not conflict with the ORS requirements. Staff recommends that there is a local criterion that projects must be developed under the TT overlay option and meet all provisions of Chapter 18.3.14 Transit Triangle Overlay of the Ashland Municipal Code. The TT overlay option includes requirements that housing units are rental units as well as provides incentives to development of smaller housing units. The local criteria to develop under the TT overlay option is included in the attached resolution.

A developer roundtable meeting was held to discuss the proposed VHDZ. The group was favorable about the implementation of a VHDZ and suggested expanding the zone to other areas in the city. Meeting notes were included in the meeting materials for the [December 2, 2019](#) City Council study session.

Modifications to the zoning requirements in the TT overlay were approved by the City Council in 2018. The zoning amendments removed barriers in the land use code to multi-story housing development along the bus routes. The changes to the zoning included the elimination of limits on the number of housing units, increases in building height and slight decreases in parking and landscaping requirements, see [Ashland Municipal Code 18.3.14](#). Fregonese Associates performed the analysis of physical and financial feasibility and modeled several building scenarios in the Transit Triangle. During the Infill Strategy Project, the Ashland City Council directed staff to research further incentives to private development. This led to the current consideration of a VHDZ and use of a partial property tax exemption.

In November 2019, staff sent a notice regarding the proposed VHDZ to all taxing districts with taxing authority within a proposed VHDZ as required by state law. Eight of the nine districts initially agreed to participate in the VHDZ. The exception was the Ashland School District (ASD) board which declined to participate in January 2020. However, staff recently had the opportunity to present the VHDZ information to the board at their November 9, 2020 meeting and subsequently, the ASD board voted to reverse their previous decision. As a result, there is unanimous support among the nine taxing districts for the proposed VHDZ.

POLICIES, PLANS & GOALS SUPPORTED

The Transit Triangle overlay and related VHDZ are supported by several adopted City of Ashland policy documents concerning housing, the economy, transportation and sustainability, as well as technical studies such as the 2012 Housing Needs Analysis.

The purpose of the TT overlay is “to promote the development of a mix of housing units and businesses adjacent to the bus route designed in a way that encourages walking, bicycling and transit use (Ashland Municipal Code 18.3.14.010).

The *Ashland Comprehensive Plan* includes a goal in the Housing Element to “ensure a range of different dwelling types that provide living opportunities for the total cross section of Ashland’s population (6.10.01)”. Included with this goal are the following applicable policies: “Policy 1: Provide for a mix of housing types that are attractive and affordable to a diversity of ages, incomes, household sizes, and household types,” and “Policy 3: Integrate housing with other compatible land uses through flexible zoning provisions”. The Housing Element includes another goal to “support the creation and preservation of housing that is affordable to low and moderate income households and that is commensurate with the incomes of Ashland’s workforce (6.10.02),” along with the following applicable policy “Policy 14: Provide for minimal off-street parking requirements in locations where it is demonstrated that car ownership rates are low for resident populations in order to help reduce housing costs and increase affordability and where the impact on neighborhoods allow”.

The *Ashland Comprehensive Plan* includes a goal in the Economic Element to “ensure that the local economy increases in its health, and diversifies in the number, type, and size of businesses consistent with the local social needs, public service capabilities, and the retention of a high quality environment (7.07.03),” and a policy which says development guidelines should ensure that “development along Siskiyou Boulevard and Ashland Street will not primarily be automobile-oriented, but will also include attractive landscaping and designs that encourage pedestrian, bicycle, and mass transit forms of travel.(7.07.03.c.2)”. A similar policy is included in the Transportation Element regarding development of Ashland Street as a “multi-modal” corridor (10.09.02.7).

The *Economic Development Strategy* includes an action to “create incentives for development applications that meet certain predefined economic development eligibility criteria (Action 7.2)”.

The *Climate and Energy Action Plan* (CEAP) includes an action to “Establish policies to support development near transit hubs without displacing disadvantaged populations. Transit-oriented development (TOD) increases housing density within walking distance of transit hubs. Creating a TOD zoning overlay or similar policy could reduce car use, but Ashland will need to design any policy carefully to avoid unintended consequences, such as gentrification that threatens housing affordability and could displace vulnerable populations (CEAP ULT-1-3)”.

The *Climate and Energy Action Plan* (CEAP) includes an action to “Revise community development plans to favor walkable neighborhoods and infill density. Ashland has a series of long-range planning documents that guide development across Ashland districts, neighborhoods, and natural areas. Revisiting these plans to ensure that they support climate-ready development needs, such as walking, biking, transit, parking management, and climate adaptation features, will ensure that Ashland development is consistent with the City’s climate goals and commitments. It will be important to ensure that these activities do not come at the expense of higher housing costs, which could disadvantage low-income populations (CEAP ULT-4-2)”.

PREVIOUS COUNCIL ACTION

The City Council reviewed this item at the [December 2, 2019](#) study session and directed staff to move forward with the work necessary to prepare for the adoption of a VHDZ in the TT overlay. The City Council also discussed the impact of an affordable housing requirement as part of the VHDZ program and the results of the developer roundtable at the December 2, 2019 meeting.

A developer roundtable meeting was held to discuss the proposed VHDZ. The group was favorable about the implementation of a VHDZ and suggested expanding the zone to other areas in the city. Meeting notes were included in the meeting materials for the [December 2, 2019](#) City Council study session.

Previously, the City Council directed staff to bring back an incentive program similar to the vertical housing tax credit to a future study session as part of the Infill Strategy project for the Transit Triangle at the [January 16, 2018](#) meeting.

The City Council approved the TT overlay and land use ordinance amendments at the [December 18, 2018](#) meeting. The Council reviewed the VHDZ as an informational item at the [March 19, 2019](#) meeting and directed staff to bring back the item to a future meeting and to meet with local contractors to gauge interest in a partial property tax exemption. In addition, an update was provided to the Planning Commission at their [March 26, 2019](#) meeting.

BACKGROUND AND ADDITIONAL INFORMATION

In order to understand the potential impacts of a VHDZ in Ashland, several development scenarios were analyzed to test the impacts of a partial property tax exemption on project/building valuations and property tax revenue. The analysis indicates the property taxes collected on a two, three or four-story mixed-use building with a partial tax exemption for 10 years will exceed the taxes collected on a one-story commercial

building with no tax exemption for the same 10-year period (see table below). This is because the value of a multi-story, mixed-use development is significantly higher than that of a one-story commercial structure. In the long term, any multi-story, mixed-use buildings developed using a partial tax exemption are fully taxed after 10 years when the exemption expires and add higher value multi-story buildings to the tax base.

Comparison of Development Scenarios				
	1 Story Commercial	2 Story Mixed-Use	3 Story Mixed-Use	4 Story Mixed-Use
Project Value	\$1,900,000	\$ 4,400,000	\$5,200,000	\$6,230,000
Potential Total 10 Year Property Tax¹	\$382,000	\$646,200	\$753,000	\$903,000
Total Tax Exemption over 10 Years	\$0	\$104,700	\$245,000	\$457,000
Net Tax Revenue Collected over 10 Years of Exemption	\$382,000	\$541,500	\$508,000	\$446,000

¹Property tax revenue estimates based on combined tax revenue of all taxing districts

A one-story commercial building is used as a comparison to the multi-story, mixed use building because this type of building is reflective of the development in the Ashland Street corridor over the last past several decades. The analysis indicates multi-story, mixed-use development that includes housing is getting closer to being financially and physically feasible in the proposed VHDZ and that the property tax exemption could be the incentive that moves potential project towards financial viability.

1. General VHDZ Information

The ability to designate a VHDZ was established under state law in 2001 (ORS 207.841 to ORS 307.867) to provide local jurisdictions a tool to encourage the private sector to build multistory "mixed-use" buildings that include commercial uses and residential housing. While a VHDZ is described as a "zone" in the definition in state law, the area in a VHDZ is not a boundary for the purpose of application of land use and development standards. Instead, a VHDZ is the mechanism to designate an area where local government is providing a financial incentive in the form of a partial property tax exemption to eligible mixed-use development that includes housing.

If the City of Ashland adopts the proposed VHDZ, development applications may be filed for a partial property tax exemption or "certification." Projects approved and certified are eligible to receive a 20 percent partial property tax exemption for each floor of residential units above a ground floor of commercial use and not more than 80 percent exemption for any single project. The exemption does not include the value of the land, unless the project includes a floor or more of low income housing (i.e., no greater than 80 percent of area median income). The partial property tax exemption, once granted by the county tax assessor, will run for ten years for a certified project. Any multi-story mixed-use buildings approved for the partial tax exemption would be fully taxed after 10 years when the exemption expires.

In order to be eligible for a partial property tax exemption, state law includes the following requirements.

- The project must be entirely located in an established VHDZ.
- The project must be a multi-story building including a mix of nonresidential uses (e.g., commercial) and housing.
- At least 50 percent of the building's ground floor that fronts on the primary public street must be committed to nonresidential uses.

State law allows local jurisdictions to add additional criteria for project certification as long as the local requirements do not conflict with the ORS requirements. Staff recommends that in order for projects to be eligible for the partial property tax exemption that there is a local criterion that projects must be developed under the TT overlay option and meet all provisions of Chapter 18.3.14 Transit Triangle Overlay of the Ashland Municipal Code. The TT overlay option includes requirements that housing units are rental units as well as provides incentives to development of smaller housing units. The local criteria to develop under the TT overlay option is included in the attached resolution.

The local jurisdiction that establishes the VHDZ is responsible for administering the program and monitoring approved projects for compliance with state law and any additional local requirements. A local jurisdiction that establishes a VHDZ is permitted to terminate the zone at any time. Termination of a VHDZ does not affect any exemptions that were granted under the zone prior to the termination date.

2. Taxing Districts

Nine taxing districts in addition to the City of Ashland have taxing authority in the TT overlay including Jackson County, Jackson County Library Services, Jackson County Soil and Water, Jackson County Vector Control, Jackson County 4H, Rogue Valley Transportation District (RVTD), Rogue Community College (RCC), Ashland School District and the Educational Services District (ESD).

State law requires the local jurisdiction to send a mailed notice explaining the local jurisdiction's intention to designate a VHDZ to all taxing districts with taxing authority within a proposed VHDZ. Taxing districts have the right to participate or to elect not to participate in a partial property tax exemption that may be granted to certified projects within a designated VHDZ. Taxing districts are required by state law to communicate in writing their desire to opt out or not participate in the VHDZ and partial property tax exemption.

A notice was mailed by certified mail to the nine taxing districts on November 19, 2019. While state law requires a minimum of 30 days to allow the taxing districts to respond to the notice, this time was extended to January 31, 2020 to allow adequate time should the recipients need to schedule time with a board or commission to review the notice. Staff followed up with individual phone calls and emails to the taxing district representatives and presented the information to the Jackson County Board of Commissioners.

Eight of the nine districts agreed to participate in the VHDZ. The exception was the ASD board which declined to participate in January 2020. However, City staff recently had the opportunity to present the VHDZ information to the ASD board at their November 9, 2020 meeting and subsequently, the board voted to reverse their decision. As a result, there is unanimous support among the nine taxing districts for the proposed VHDZ.

3. Displacement

ORS 307.844 requires a city or county to consider the potential for displacement of households within a proposed VHDZ before designating the zone. Displacement is defined as a situation in which a household is forced to move from its current residence because of reasons beyond the household's ability to control or because the rent becomes unaffordable.

There are generally two types of displacement – direct or indirect. Direct or physical displacement occurs when older, less expensive housing is replaced with new units that are either greater in number and/or have higher rents. Indirect or economic displacement is when owners of existing units increase rents because nearby development or redevelopment raises rent in the area.

The area selected for the VHDZ is comprised of properties with Commercial C-1 and Employment E-1 zoning. The current requirements of the C-1 and E-1 zones allow residential development in conjunction with commercial and employment uses but do not allow new development that is solely residential units.

There are 23 of the 167 properties in the proposed VHDZ that are “nonconforming” because the lots are used solely for residential purposes and do not conform to the current C-1 and E-1 zoning requirements.

In terms of direct or physical displacement, the “nonconforming” residential properties within the VHDZ are subject to redevelopment because these sites are located in the Commercial C-1 and Employment E-1 zones. In other words, a property owner could pursue redevelopment of a residential property whether the VHDZ is in place or isn’t in place. For example, there have been a variety of single-family residential homes located on Ashland St. in the C-1 zone that have been converted to commercial uses. Another example is the Rogue Credit Union site which used to be the location of a manufactured home park.

The location of the Ashland Street corridor on the edge of the SOU campus is another factor that could lead to redevelopment in the proposed VHDZ. The vacant area that is northwest of the intersection of Ashland Street and Walker Avenue is owned by SOU. In past masterplans, this area has been shown as additional campus buildings as well as a mixed used development with shops and housing. These projects are driven by the state higher education system and available funding. However, future SOU development may result in more student activity, which could stimulate further redevelopment of the Ashland Street corridor. In addition, the *Transportation System Plan* includes two projects for streetscape improvements in the same area at the edge of the SOU campus that include sidewalk improvements, bus shelters and intersections enhancements for pedestrians. The two projects are the Ashland Street Streetscape Enhancements (R38 from Siskiyou Boulevard to Walker Avenue) and the Walker Avenue festival street (R40 between Ashland Street and Siskiyou Boulevard). Again, the development of SOU properties and any related impacts on future development of the Ashland Street corridor could occur irrespective of the proposed VHDZ.

As described earlier, the second type of displacement is indirect or economic displacement that occurs when owners of existing housing units increase rents because nearby development or redevelopment raises rents in the general area. The analysis completed by Fregonese Associates identified the range of financial feasibility for multi-story buildings with a mix of commercial uses and housing units as a 10 to 12 percent internal rate of return (IRR). The analysis demonstrated that without the VHDZ partial property tax exemption, the three and four-story buildings scenarios showed approximately a nine percent IRR. The conclusion was that the partial property tax exemption may be the incentive that bridges the gap between projected IRR and financial feasibility, thereby helping to initiate redevelopment. However, the gap between projected IRR and financial feasibility is substantial enough that it is unlikely the VHDZ would lead to rapid redevelopment or a proliferation of new projects. This is partially due to the relatively low demand in commercial space and commercial rents. As a result, redevelopment is likely to be gradual, and therefore rents are unlikely to increase because of the proposed VHDZ.

In conclusion, the potential for direct and indirect displacement of households within the proposed VHDZ was considered and the likelihood of displacement of households that are located on the legal non-conforming properties in the Commercial C-1 and Employment E-1 zones is not increased by designating a VHDZ.

4. Next Steps

If the City Council approves the resolution that establishes the VHDZ, the remaining work tasks involve: 1) notifying the County Assessor of the designation of the VHDZ and that all taxing districts elected to participate in the VHDZ, and 2) creating website information and application forms for the VHDZ program.

FISCAL IMPACTS

If the City were to establish a VHDZ and associated program, staff time would be required to administer the program and monitor certified projects that receive the tax exemption. The number of developments that using a partial tax exemption will impact the associated work load. In speaking to jurisdictions with a VHDZ

program in the Portland Metro area, the staff reported that administering the application process, certifying of projects and monitoring certified projects didn't take significant staff time.

STAFF RECOMMENDATION

Staff recommends adoption of the VHDZ to provide a potential incentive for development of housing units in the commercial and employment zones on the bus route in the southeast portion of Ashland.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

- I move to approve proposed Resolution No. 2020-28.
OR
- I move to approve proposed Resolution No. 2020-28 with the following changes...
OR
- I move to postpone indefinitely consideration of Resolution No. 2020-28.

REFERENCES & ATTACHMENTS

Attachment 1: Resolution No. 2020-28 A Resolution to Designate a Vertical Housing Development Zone in the City of Ashland

1 **RESOLUTION NO. 2020-28**

2 A RESOLUTION TO DESIGNATE A VERTICAL HOUSING DEVELOPMENT ZONE
3 IN THE CITY OF ASHLAND

4 **RECITALS:**

5 A. The City of Ashland (City) seeks to establish a Vertical Housing Development Zone (VHDZ)
6 located in the Transit Triangle (TT) overlay, which is shown on the map in Exhibit A and
7 specifically identified by property addresses and map and tax lot numbers in Exhibit B; and

8 B. The City Council identified providing incentives for workforce housing, encouraging local
9 business growth and providing alternative transportation options in the *2015-2017 Council Goals*
10 *and Objectives*.

11 C. The City Council approved land use ordinance amendments in December 2018 creating the
12 TT overlay which is intended to encourage the development of multifamily rental units and
13 businesses in the area adjacent to the bus route, to respond to changes in the housing supply and
14 to address housing availability, diversity of housing types and housing prices, as well as to
15 address the Climate and Energy Action Plan (CEAP) actions to support housing density within
16 walking distance of transit routes and reduce car use.

17 D. The State of Oregon statute ORS 307.841 – ORS 307.867 allows municipalities to create
18 VHDZs to encourage mixed-use, multi-story development including commercial uses on the
19 ground floor and housing units on the upper floors by providing an opportunity to obtain a partial
20 property tax exemption for a period not to exceed ten consecutive years; and

21 E. ORS 307.844 allows municipalities to include additional criteria for certification of vertical
22 housing development that do not conflict with the requirements described in ORS 307.858; and

23 F. ORS 307.844 authorizes the City to designate a VHDZ and administer its own program; and

24 G. The City notified the local taxing districts that have territory within the proposed VHDZ of
25 the City’s intention to designate the VHDZ and has not been notified within the period allowed
26 by state law by any special district of a decision to opt out of the VHDZ; and

27 **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ASHLAND, OREGON,**
28 **RESOLVES AS FOLLOWS:**

29 SECTION 1. The City of Ashland City Council adopts the VHDZ, as shown in Exhibit A.
30

1 SECTION 2. The City will assume the administrative function of the VHDZ program to further
2 housing choices and business development within the City.

3 SECTION 3. The City of Ashland VHDZ program application process and criteria will be
4 identical to that which is specified in ORS 307.841 – ORS 307.867. In addition to the
5 requirements in ORS 307.858, the City will have the additional local requirement that any
6 development seeking certification of vertical housing development must exercise the TT Overlay
7 Option and meet all of the provisions of Chapter 18.3.14 Transit Triangle Overlay of the Ashland
8 Municipal Code.

9 SECTION 4. As per ORS 307.857(10), the City will charge appropriate fees to offset the costs of
10 administering the application, certification, annual monitoring and other related costs pertaining
11 to implementation of the VHDZ program.

12 SECTION 5. In accordance with ORS 307.867, the City Council may terminate the VHDZ at
13 any time. Termination of the VHDZ or VHDZ program under ORS 307.867 (2) and this section
14 does not affect the exemption from tax under ORS 307.864 of any property of a vertical housing
15 development project that was certified prior to termination of the VHDZ or VHDZ program and
16 that continues to qualify for the exemption at the time of the termination, up to 10 years of
17 exemption.

18 SECTION 6. This resolution is effective upon adoption.

19 ADOPTED by the City Council this _____ day of _____, 2020.

20 ATTEST:

21 _____
22
23 Melissa Huhtala, City Recorder

24 SIGNED and APPROVED this _____ day of _____, 2020.

25 _____
26
27 John Stromberg, Mayor

28 Reviewed as to form:

29 _____
30 David H. Lohman, City Attorney

EXHIBIT A

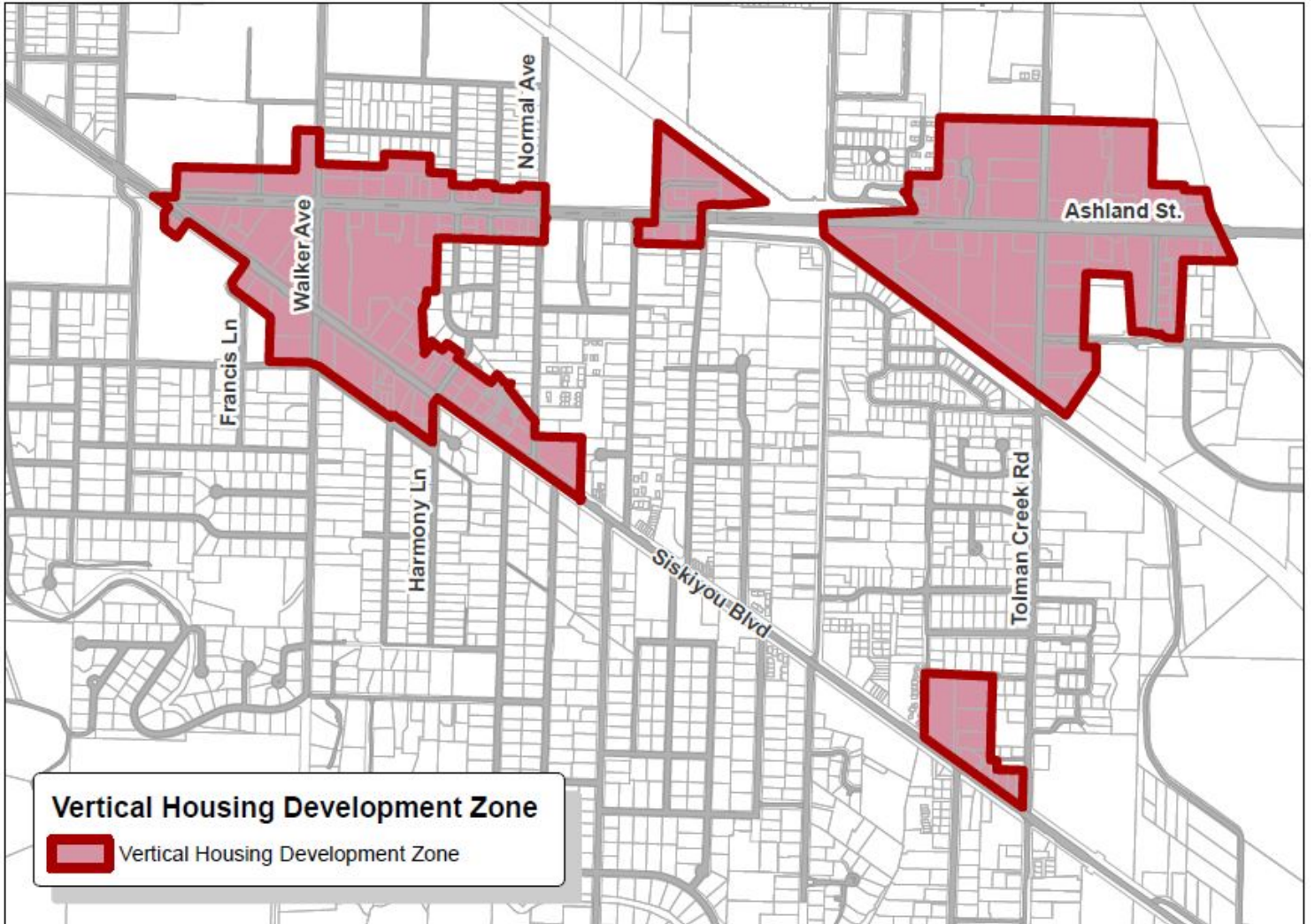


EXHIBIT B

Properties Included in the City of Ashland Vertical Housing Development Zone							
Map & Tax Lot	Acreage	Site Address	Fee Owner	Mailing Address	Mailing City	Mailing State	Mailing Zip Code
391E11D1202	0.49	2371 ASHLAND ST	SOS FAMILY LLC	1301 ESPLANADE AVE	KLAMATH FALLS	OR	97601
391E10DC10500	0.61	512 WALKER AVE	H&J ASHLAND LLC	29911 SW BOONES FERRY RD #3	WILSONVILLE	OR	97070
391E11D1201	1.05	2359 HWY 66	SAI VILLA LLC	2359 HIGHWAY 66	ASHLAND	OR	97520
391E11CC80003	0.11	2205 ASHLAND ST 103	WASHINGTON FFEDERAL	425 PIKE ST	SEATTLE	WA	98101
391E11CD800	1.37	2285 HWY 66	YOUNG MENS CHRISTIAN ASSOCIAT	540 YMCA WAY	ASHLAND	OR	97520
391E11CD800	0.39	2285 HWY 66	YOUNG MENS CHRISTIAN ASSOCIAT	540 YMCA WAY	ASHLAND	OR	97520
391E10DC4000	0.12	1731 ASHLAND ST	YASUI DARYL TRUSTEE ET AL	243 S STAGE RD	MEDFORD	OR	97501
391E11CD400	2.90	2341 ASHLAND ST	PAYLESS DRUG STORES NW INC	PO BOX 3165	HARRISBURG	PA	17105
391E10DD2100	0.34	1811 ASHLAND ST	LITWILLER-SIMONSEN FUNERAL SE	15504 QUAIL RUN DR	GAITHERSBUR G	MD	20878
391E10DC9202	0.18	ASHLAND ST	COLUMBIACARE SERVICES INC	3587 HEATHROW WAY	MEDFORD	OR	97504
391E10CD4200	0.00	438 WIGHTMAN ST	CHF-ASHLAND LLC	409 JOHNSON AVE	FAIRHOPE	AL	36532
391E11CD1000	2.98	540 YMCA WAY	ASHLAND FAMILY YMCA	540 YMCA WAY	ASHLAND	OR	97520
391E10DC8700	0.52	1661 ASHLAND ST	ROGUE CREDIT UNION	1370 CENTER DR	MEDFORD	OR	97504
391E10DD200	0.26	1951 HWY 66	BANNERMAN JOHN ET AL	446 TERRACE ST	ASHLAND	OR	97520
391E11CD700	0.77	2305 ASHLAND ST	BECKER PROPERTIES LLC	1175 E MAIN ST #STE 2B	MEDFORD	OR	97504
391E11CD1200	0.33	2245 ASHLAND ST	CORRIGAN LOVING TRUST ET AL	285 ARNOS RD	TALENT	OR	97540
391E10DD500	0.74	37 SHAMROCK LN	TOMPKINS JAK D/VICKIE A	37 SHAMROCK LN	ASHLAND	OR	97520
391E11C2900	0.64	60 SHAMROCK LN	HAYS OIL PROPERTIES LLC	PO BOX 1220	MEDFORD	OR	97501

391E11CD900	0.92	455 TOLMAN CR RD	NEUENSCHWANDER T L/V R	455 TOLMAN CREEK RD	ASHLAND	OR	97520
391E10DC10400	0.44	498 WALKER AVE	LIGON WILLIAM C TRUSTEE ET AL	640 IOWA ST	ASHLAND	OR	97520
391E11CD600	0.32	2325 ASHLAND ST	DUKES ERIC N/MELISSA S	2325 ASHLAND ST	ASHLAND	OR	97520
391E11CC80001	0.10	2205 ASHLAND ST 101	CHANDLER SARAH S TRUSTEE ET A	1 SKYLINE DR #3315	MEDFORD	OR	97504
391E11CD500	0.81	2345 ASHLAND ST	BECKER PROPERTIES LLC	1175 E MAIN ST #STE 2B	MEDFORD	OR	97504
391E10DC3700	0.30	1757 ASHLAND ST	PEASE JORDAN	PO BOX 3063	ASHLAND	OR	97520
391E11CD1100	0.43	2255 ASHLAND ST	ASHLAND FAMILY YMCA	540 YMCA WAY	ASHLAND	OR	97520
391E10DC8900	0.25	1645 ASHLAND ST	A DOGS LIFE LLC	4840 HIGHWAY 66	ASHLAND	OR	97520
391E11CD1500	0.25	HWY 66	YOUNG MEN'S CHRISTIAN ASSOCIA	540 YMCA WAY	ASHLAND	OR	97520
391E11CD1300	0.01	ASHLAND ST	YOUNG MENS CHRISTIAN ASSN	540 YMCA WAY	ASHLAND	OR	97520
391E10DC9201	0.86	1675 ASHLAND ST 101	COLUMBIA CARE SERVICES INC	3587 HEATHROW WAY	MEDFORD	OR	97504
391E10DC9203	0.23	1691 ASHLAND ST	COLUMBIA CARE SERVICES INC	3587 HEATHROW WAY	MEDFORD	OR	97504
391E11CD300	3.99	2301 ASHLAND ST	ACI REAL ESTATE SPE 127 LLC	250 E PARKCENTER BLVD	BOISE	ID	83706
391E11CC80000	0.93	2205 ASHLAND ST 101-104	WASHINGTON FFEDERAL	425 PIKE ST	SEATTLE	WA	98101
391E10DD600	1.15	37 SHAMROCK LN	TOMPKINS JAK D/VICKIE A	37 SHAMROCK LN	ASHLAND	OR	97520
391E10DD300	0.12	ASHLAND ST	WATT RANDY/EVIE	PO BOX 853	ASHLAND	OR	97520
391E10DC3900	0.12	1745 ASHLAND ST	BENDER STEPHEN J/KATHLEEN F	1745 ASHLAND ST	ASHLAND	OR	97520
391E11CC80002	0.03	2205 ASHLAND ST 102	WASHINGTON FFEDERAL	425 PIKE ST	SEATTLE	WA	98101
391E11CD1400	0.70	2235 HWY 66	PREMIERWEST BANK	110 S FERRALL ST	SPOKANE	WA	99202
391E10DC8500	0.48	1715 ASHLAND ST	FIRST CH/CHRIST SCIENTIST	1045 TERRA AVE	ASHLAND	OR	97520
391E10DC8800	0.38	1649 ASHLAND ST	PATTERSCOTT LLC ET AL	645 A ST	ASHLAND	OR	97520
391E11CD1600	1.09	500 YMCA WAY	RVM ASHLAND HOUSING CORP	1 W MAIN ST	MEDFORD	OR	97501
391E10CD4200	14.69	1554 WEBSTER ST	OREGON STATE OF	1250 SISKIYOU BLVD	ASHLAND	OR	97520

391E14CA2600	0.14	SISKIYOU BLVD	BALLEW DON TRUSTEE FBO	237 BLACK OAK DR	MEDFORD	OR	97504
391E14BA100	1.78	2350 ASHLAND ST	SHREE JALARAM HOSPITALITY LLC	2350 ASHLAND ST	ASHLAND	OR	97520
391E14BA1000	0.87	600 TOLMAN CR RD	IPCO DEVELOPMENT CORP	1425 GREEN MEADOWS WAY	ASHLAND	OR	97520
391E14BA1100	1.00	2308 ASHLAND ST	SCHWAB PROPERTIES LTD	PO BOX 5350	BEND	OR	97708
391E14BA1300	3.06	2280 ASHLAND ST	GRIZZLY PEAK LLC	1117 E JACKSON ST	MEDFORD	OR	97504
391E14AB800	0.14	510 WASHINGTON ST	JACOBSON MARTIN S/FRIED YVONN	1320 PROSPECT ST	ASHLAND	OR	97520
391E14BA1700	0.42	2220 ASHLAND ST	GRIZZLY PEAK LLC	1117 E JACKSON ST	MEDFORD	OR	97504
391E14CA3000	0.19	2455 SISKIYOU BLVD	JOHNSON KRISTA L TRUSTEE ET A	1348 PROSPECT ST	ASHLAND	OR	97520
391E14BA700	2.20	698 TOLMAN CR RD	IPCO DEVELOPMENT CORP	1425 GREEN MEADOWS WAY	ASHLAND	OR	97520
391E14BA1800	2.47	2210 ASHLAND ST	GRIZZLY PEAK LLC	1117 E JACKSON ST	MEDFORD	OR	97504
391E14CA2300	0.56	2315 SISKIYOU BLVD	ASHLAND STORE-A-WHILE LLC	3325 DARRELL DR	MEDFORD	OR	97501
391E14CA2400	0.26	2405 SISKIYOU BLVD	BALLEW DON TRUSTEE ET AL	237 BLACK OAK DR	MEDFORD	OR	97504
391E14CA3100	0.18	2475 SISKIYOU BLVD	DE BEY DENNIS S	2475 SISKIYOU BLVD	ASHLAND	OR	97520
391E14BA200	0.88	2320 ASHLAND ST	SCHWAB PROPERTIES LTD	PO BOX 5350	BEND	OR	97708
391E14CA2800	0.13	2425 SISKIYOU BLVD	MCQUEEN WADE ET AL	940 CLAY ST	ASHLAND	OR	97520
391E14AB700	0.14	502 WASHINGTON ST	KATZEN BARRY M TRUSTEE ET AL	209 SANDPINES DR	EAGLE POINT	OR	97524
391E14AB900	0.14	518 WASHINGTON ST	WHITE WATER HOLDINGS LLC	4139 TAMARACK DR	MEDFORD	OR	97504
391E14BA1500	2.62	2268 ASHLAND ST	GRIZZLY PEAK LLC	1117 E JACKSON ST	MEDFORD	OR	97504
391E14BA900	1.81	TOLMAN CR RD	IPCO DEVELOPMENT CORP	1425 GREEN MEADOWS WAY	ASHLAND	OR	97520
391E14AB600	1.91	500 WASHINGTON ST	WASHINGTON PROFESSIONAL PLAZA	574 WASHINGTON ST	ASHLAND	OR	97520
391E14AB300	0.26	HWY 66	BP PRODUCTS NORTH AMERICA INC	150 W WARRENVILLE RD	NAPERVILLE	IL	60563

391E14CA1700	1.09	2315 SISKIYOU BLVD	ASHLAND STORE-A-WHILE LLC	3325 DARRELL DR	MEDFORD	OR	97501
391E14AB1000	0.14	526 WASHINGTON ST	NPA SERVICES LLC	526 WASHINGTON ST	ASHLAND	OR	97520
391E14CA2200	0.84	2315 SISKIYOU BLVD	ASHLAND STORE-A-WHILE LLC	3325 DARRELL DR	MEDFORD	OR	97501
391E14AB1100	0.16	534 WASHINGTON ST	MORNINGSTAR HOWARD W/SUE M	534 WASHINGTON ST	ASHLAND	OR	97520
391E14CA2700	0.13	SISKIYOU BLVD	MCQUEEN WADE ET AL	940 CLAY ST	ASHLAND	OR	97520
391E14BA800	1.20	640 TOLMAN CR RD	INDEPENDENT PRINTING CO INC	1425 GREEN MEADOWS WAY	ASHLAND	OR	97520
391E14BA1200	0.38	2290 ASHLAND ST	GRIZZLY PEAK LLC	1117 E JACKSON ST	MEDFORD	OR	97504
391E14CA2900	0.18	2445 SISKIYOU BLVD	FLECK GERALD J/JOAN E	2445 SISKIYOU BLVD	ASHLAND	OR	97520
391E14BB100	0.49	HWY 66	CENTRAL OREG/PACIFIC RR INC	5300 BROKEN SOUND BLVD NW	BOCA RATON	FL	33487
391E14BA1400	1.08	639 TOLMAN CR RD	SOUTHERN OREGON GOODWILL	604 N FIR ST	MEDFORD	OR	97501
391E14BB200	0.02	HWY 66	NELSON STEVEN	PO BOX 116	BUTTE FALLS	OR	97522
391E14BA300	0.43	ASHLAND ST	SCHWAB PROPERTIES LTD	PO BOX 5350	BEND	OR	97708
391E14CA1600	1.87	2301 SISKIYOU BLVD	ASHLAND INVEST GROUP II	1010 RACQUET CLUB DR #108	AUBURN	CA	95603
391E14BA1600	0.38	2262 ASHLAND ST	REED COMMERCIAL INVESTMENT PR	3728 MANZANITA HEIGHTS DR	MEDFORD	OR	97504
391E14AB500	0.67	2366 ASHLAND ST	SJDM INC	355 INDUSTRIAL CIR #D	WHITE CITY	OR	97503
391E14BB300	1.20	2200 ASHLAND ST	SCHWEIGER JOHN C TRUSTEE ET A	2200 ASHLAND ST	ASHLAND	OR	97520
391E14AB400	0.26	2380 ASHLAND ST	BP PRODUCTS NORTH AMERICA INC	2380 ASHLAND ST	ASHLAND	OR	97520
391E15AB3500	0.23	1710 HARMONY CIR	MARTIN MONICA	1710 HARMONY CIR	ASHLAND	OR	97520
391E15AB8300	0.13	1630 SISKIYOU BLVD	SAMS COURT LLC	1630 SISKIYOU BLVD #A	ASHLAND	OR	97520
391E15AB8104	0.17	1671 CLARK AVE	WILLIAMS JASON J/JACQUELINE E	PO BOX 1077	JACKSONVILLE	OR	97530

391E15AD2000	1.39	1801 SISKIYOU BLVD	SAI BABA LLC	1801 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB90004	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB3703	0.24	690 HARMONY LN	BAIDA NICHOLAS F	2855 E MAIN ST	ASHLAND	OR	97520
391E15AB7801	0.36	677 HARMONY LN	KANCHANAKASET PIENGCHIT	645 LIT WAY	ASHLAND	OR	97520
391E15AB80006	0.00	1741 SISKIYOU BLVD	BERARD RUSSELL P TRUSTEE	14695 NW VANCE DR	PORTLAND	OR	97229
391E15AB80000	0.48	1725 SISKIYOU BLVD	OAKCREST DEVELOPMENT INC	1733 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB80005	0.00	1731 SISKIYOU BLVD	FREEMAN GLENDA G	297 MEADOW DR	ASHLAND	OR	97520
391E15AB90016	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB200	0.11	1796 ASHLAND ST	MWGG HOLDINGS LLC	900 MURPHY RD	MEDFORD	OR	97504
391E15AB8101	0.01	1668 SISKIYOU BLVD	A & L RENTALS LLC	1668 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB7900	0.30	1667 SISKIYOU BLVD	KANCHANAKASSETT P TRSTEE FBO	645 LIT WAY	ASHLAND	OR	97520
391E15AB90014	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB90006	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB5101	0.17	556 LIT WAY	FINCH PAUL J/VICKI J	2725 NW STARVIEW DR	BEND	OR	97703
391E15BA100	1.25	1505 SISKIYOU BLVD	MEISTER'S BUY RITE INC	1467 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB90002	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB8202	0.30	1668 SISKIYOU BLVD	A & L RENTALS LLC	1668 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AA3300	0.41	1970 ASHLAND ST	RDH HOLDINGS LLC	900 HAMILTON RD	JACKSONVILLE	OR	97530
391E15AB80001	0.00	1739 SISKIYOU BLVD	EHLERS MARY R TRUSTEE ET AL	1739 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB6600	0.21	1618 ASHLAND ST	MEDFORD PROPERTIES INC	PO BOX 43	MEDFORD	OR	97501

391E15AB8001	0.26	1675 SISKIYOU BLVD	KANCHANAKASET PIENGCHIT	645 LIT WAY	ASHLAND	OR	97520
391E15AB3702	0.15	1701 SISKIYOU BLVD	KUPENDA LLC	409 E VALLEY VIEW RD	ASHLAND	OR	97520
391E15BA600	0.24	1415 SISKIYOU BLVD	CHAN CHESTER K/NANCY S	11495 SE WILLIAM OTTY RD	HAPPY VALLEY	OR	97086
391E15AB90009	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB90003	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB8102	0.15	1661 CLARK AVE	HARRINGTON BRENT W/ANNEKATRIN	640 REITEN DR	ASHLAND	OR	97520
391E15BA4600	1.22	1520 SISKIYOU BLVD 101-111	JANSEN LLC	722 MAIN ST	OREGON CITY	OR	97045
391E15AA3500	0.29	1908 ASHLAND ST	MASHHADIAN TAL/REBECCA DOWELL	733 EHRHORN AVE	MOUNTAIN VIEW	CA	94041
391E15AB6801	0.53	1624 ASHLAND ST	2231 BARRINGTON ASSOCIATES LP	503 E 2ND AVE #B	SPOKANE	WA	99202
391E15BA300	2.07	1454 ASHLAND ST	MEISTER RICHARD J TRUSTEE ET	1777 CRESTVIEW DR	ASHLAND	OR	97520
391E15AA3400	0.67	1952 ASHLAND ST	PETERS ERIC W TRUSTEE ET AL	323 N MAIN ST	YREKA	CA	96097
391E15BA4601	0.93	1565 OREGON ST	BUTCHER ALBERT TRUSTEE	1633 NEWCASTLE DR	LOS ALTOS	CA	94024
391E15AB90000	0.81	1749 SISKIYOU BLVD	SHIPLEY JERALD L/SHARRON A	2560 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB90005	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB90011	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB8200	0.35	1660 SISKIYOU BLVD	WONG TUNG BALL TRUSTEE ET AL	1147 PARK ST	ASHLAND	OR	97520
391E15AB80009	0.00	1747 SISKIYOU BLVD	NELSON CLYDE J TRUSTEE ET AL	11318 PEGASUS AVE	SAN DIEGO	CA	92126
391E15AB90013	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229

391E15BA200	0.29	1515 SISKIYOU BLVD	SOS FAMILY LLC	1301 ESPLANADE AVE	KLAMATH FALLS	OR	97601
391E15AB8500	0.57	SISKIYOU BLVD	FIRST PRESBYTERIAN CH/ASH	PO BOX 626	ASHLAND	OR	97520
391E15AB90012	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB7000	0.90	1661 SISKIYOU BLVD 1	RED ONE LLC	1661 SISKIYOU BLVD	ASHLAND	OR	97520
391E15BA400	0.46	1450 ASHLAND ST	MEISTER'S BUY RITE INC	1467 SISKIYOU BLVD #219	ASHLAND	OR	97520
391E15AB5000	0.22	1756 ASHLAND ST	PEASE JORDAN	PO BOX 3063	ASHLAND	OR	97520
391E15AB8305	0.04	1640 SISKIYOU BLVD	SAM'S COURT A PLANNED UNIT CO	PO BOX 3302	ASHLAND	OR	97520
391E15AB80002	0.00	1737 SISKIYOU BLVD	KAMMEL CHRIS ET AL	1737 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB8103	0.40	1690 SISKIYOU BLVD	KIRKPATRICK REAL ESTATE LLC	PO BOX 1208	MEDFORD	OR	97501
391E15AB100	0.10	1806 ASHLAND ST	HILLENGA MARK A TRUSTEE ET AL	1480 CREEKVIEW LN	SANTA CRUZ	CA	95062
391E15AB3201	0.21	747 NORMAL AVE	LIVING OPPORTUNITIES INC	PO BOX 1105	MEDFORD	OR	97501
391E15AB300	0.20	1784 ASHLAND ST	NESH LLC	1231 KAMERIN SPRINGS DR	TALENT	OR	97540
391E15AB6803	0.08	HWY 66	CHANG RHET ET AL	228 MORNINGLIGHT DR	ASHLAND	OR	97520
391E15AB90001	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15BA500	0.01	1415 SISKIYOU BLVD	CHAN CHESTER K/NANCY S	11495 SE WILLIAM OTTY RD	HAPPY VALLEY	OR	97086
391E15AB400	0.13	1762 ASHLAND ST	FULLER STEVE	1762 ASHLAND ST	ASHLAND	OR	97520
391E15BA4402	0.52	1500 SISKIYOU BLVD	PEOPLE'S BANK OF COMMERCE	PO BOX 1730	MEDFORD	OR	97501
391E15AB90015	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB6100	0.15	545 LIT WAY	BERMAN SETH ET AL	2520 W STEWART AVE	MEDFORD	OR	97501
391E15BA4400	0.29	1474 SISKIYOU BLVD	CHABAD JEWISH CENTER SOUTHERN	804 HILLVIEW DR	ASHLAND	OR	97520
391E15AB90008	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229

391E15BA700	0.30	1448 ASHLAND ST	MEISTER'S BUY RITE INC	1467 SISKIYOU BLVD #219	ASHLAND	OR	97520
391E15AB80003	0.00	1735 SISKIYOU BLVD	WYBLE ANGELA R TRUSTEE ET AL	1108 TALENT AVE	TALENT	OR	97540
391E15AB90010	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15AB3601	0.38	1713 SISKIYOU BLVD	MC CAMEY ROBERT C	732 FAITH AVE	ASHLAND	OR	97520
391E15AB6200	0.61	1680 ASHLAND ST	ASHLAND SHOPPING CENTER LLC	PO BOX 3030	ASHLAND	OR	97520
391E15AB600	0.12	555 NORMAL AVE	FIRE BAPTIZED HOLINESS CH	47165 WESTFIR RD	WESTFIR	OR	97492
391E15AB90007	0.00	1749 SISKIYOU BLVD	SHIPLEY JERALD L TRUSTEE ET A	15131 NW COUNTRYSIDE CT	PORTLAND	OR	97229
391E15BA3200	0.22	1380 SISKIYOU BLVD	MERCER JOSEPH ET AL	1380 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB5100	0.15	1746 ASHLAND ST	FINCH PAUL J/VICKI J	2725 NW STARVIEW DR	BEND	OR	97703
391E15AB6900	0.55	1607 SISKIYOU BLVD	COOPER DENNIS K TRUSTEE	1182 TIMBERLINE TER	ASHLAND	OR	97520
391E15AB6000	0.17	555 LIT WAY	MCGUIRE DIARMUID/MARSH PAMELA	696 SISKIYOU BLVD #1	ASHLAND	OR	97520
391E15AB80008	0.00	1745 SISKIYOU BLVD	AGUERO EDUARDO TRUSTEE ET AL	7205 LIVERPOOL LN	ROSEVILLE	CA	95747
391E15AB3100	0.33	1765 SISKIYOU BLVD	DAWSON DANIEL	1116 LINDA AVE	ASHLAND	OR	97520
391E15AB7100	0.47	1665 SISKIYOU BLVD	DELUCA RONALD L TRUSTEE	228 MORNINGLIGHT DR	ASHLAND	OR	97520
391E15AB8303	0.11	1631 CLARK AVE	GREENWOOD HOMES LLC	PO BOX 516	ASHLAND	OR	97520
391E15AB80004	0.00	1733 SISKIYOU BLVD	HAYDEN JULIET ASHLEY ET AL	1733 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB6700	2.57	1565 SISKIYOU BLVD	CHANG RHET ET AL	228 MORNINGLIGHT DR	ASHLAND	OR	97520
391E15AB500	0.15	550 RAY LN	PEASE JORDAN	PO BOX 3063	ASHLAND	OR	97520
391E15AB3303	0.18	1729 SISKIYOU BLVD	MEHMANPAZIR BEHNAM	1280 ASHLAND MINE RD	ASHLAND	OR	97520

391E15AB80007	0.00	1743 SISKIYOU BLVD	BERARD RUSSELL P TRUSTEE	14695 NW VANCE DR	PORTLAND	OR	97229
391E15BA800	0.57	1400 ASHLAND ST	GRAND MOUNTAIN LLC	1296 S SHASTA AVE	EAGLE POINT	OR	97524
391E15AB6800	5.91	1632 ASHLAND ST	ASHLAND SHOPPING CENTER LLC	PO BOX 3030	ASHLAND	OR	97520
391E15AB8306	0.11	1640 SISKIYOU BLVD	NEWKIRK PROPERTIES LLC	PO BOX 516	ASHLAND	OR	97520
391E15AB7702	0.09	645 SISKIYOU BLVD	KANCHANAKASETT P TRSTEE FBO	645 LIT WAY	ASHLAND	OR	97520
391E15AB8304	0.13	1621 CLARK AVE	KELLY MARK A TRUSTEE ET AL	1630 SISKIYOU BLVD	ASHLAND	OR	97520
391E15AB8400	1.54	1615 CLARK AVE	FIRST PRESBYTERIAN CH/ASH	PO BOX 626	ASHLAND	OR	97520