



**In This Issue:**

Form of the Month: Repeat Violation Termination Notice

In Case You Missed It: 1031 Exchange: What You Need to Know

**Featured Articles:**

Senate Bill 608 Leads to New and Updated Forms

Special Fraud Alert

How to Keep Pests Out of Tenants' Kitchens This Summer



**Senate Bill 608 Leads to New and Updated Forms**

By Tia Politi

President - ROA of Lane County  
Board Secretary - ORHA

Since the passage of SB 608, our state sponsor, the Oregon Rental Housing Association (ORHA), has tasked the Forms Committee, led by yours truly, to alter current forms and create new ones to help rental owners comply with the mandates of the new law. Here's a rundown of the changes:

**New Forms**

**ORHA Form #5 - Notice of Termination – First-Year Tenancies**

This form has changed a little, but with a new heading, reminds landlords that this option for termination without cause now only applies to month-to-month tenancies of less than one year. Unless the notice is effectively served prior to the end of the first year of tenancy, landlords may only terminate a tenancy for cause or for a qualifying landlord reason. We have left the time option boxes intact as many month-to-month tenancies, even those within their first year, mandate different notification periods. For example, subsidized housing tenants are entitled to a minimum 60-day notice of termination and the notice must expire at the end of a calendar month. In some cities, like Bend, Milwaukee and Portland, termination time frames are 90 days, regardless of length of tenancy. Remember, first year of tenancy includes all periods during which any of the tenants has resided in the dwelling unit for less than one year, so if a new tenant was added at some point, the tenancy clock resets and the tenancy is considered to be in its first year.

*continued on page 9*

**General Meeting**

**What the Law Says About Lead Based Paint**

Presented By: Ryan Barker  
of Oregon Health Authority

Thursday, July 25<sup>th</sup>  
starting at 5:30pm

1700 Monroe St.  
North Bend, OR 97459

**Make a Contribution TODAY!**





# RENTAL OWNERS ASSOCIATION OF SOUTHWESTERN OREGON

## Who is the ROA?

Rental Owners Association of Southwestern Oregon is an organization that's been around for over 30 years and consists of landlords who care about practical, legal and profitable land lording practices. Through the association, they share problems, solutions, and ideas with other landlords and find information that comes from similar organizations in Oregon and around the country.



Our Association is currently comprised of over 200 landlords!

## Advertise Your Business in the ROA Newsletter!

The monthly newsletter reaches over 200 landlords who need your products/services to manage their rentals.

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- and much more...

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North Bend, OR 97459

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**Book your spot today! Space is limited.**

## Half Page Ad

7.5" W x 4.5" H = \$60  
Outside Back Cover = \$100

## Quarter Page Ad

3.5" W x 4.5" H = \$35

## Full Page Ad

7.5" W x 10" H = \$100  
(example not shown)

## Business Card Ad

3.5" W x 2" H = \$20

## Special Fraud Alert

By Michael A Gordon, CPA  
Not Your Basic Bean Counter

# FRAUD ALERT

Every year, the Association of Certified Fraud Examiners publishes an annual "Report To The Nations" This is the definitive annual global study on fraud and embezzlement.

It is 79 pages long and I read it through every year. It is THAT much fun!! And I am NOT kidding. In my humble opinion EVERY business owner should be forced to read this thing.

### Some general information:

1. The study looked at 2,690 cases of occupational fraud in 125 countries in 23 industry categories.
2. Total losses were \$7 billion. The median loss was \$130,000 per case for all businesses. But the median loss is very different depending on the size of the business! Get this.....
  - a. **Small businesses had MORE fraud!** The median loss for a small business (less than 100 employees) was \$200,000.
  - b. Larger businesses (more than 100 employees) had a median loss of \$104,000.
3. The average length of time the fraud went on before being caught was 16 months.
4. The most common method for the initial detection of fraud was: TIPS. That's right, tips. As a matter of fact, for those organizations with "hotlines", 46% of cases caught were caught due to a tip (2/3 of tips come from existing employees).
5. IMPORTANT: Internal control weaknesses were responsible for nearly 50% of all frauds. This is huge. I have taught classes and seminars on this stuff. Small businesses are notorious for having horrible internal controls.
6. Fraud done by owners and executives represented a small % of cases, only 19%, but the median loss from this fraud was \$850,000. Wow. What does THAT tell you?
7. Losses caused by men were 75% larger than losses caused by women.
8. Fraudsters who had been with their company longer stole twice as much (median loss of \$200,000 for employees with over 5 years there, and only \$100,000 for employees with less than 5 years).
9. Only 4% of perpetrators had a prior fraud conviction on their records.
10. Most often, the fraudster is someone you know and trust (sorry 'bout that!).

### How do you get your own copy of this report? EASY.....

In your browser, type in "Report to the Nations" and it should be the first hit. You will be directed to the website and you can download it there. HINT: If you have any problem doing this, find a 15 year old kid and ask him/her to do it for you (isn't that embarrassing?)!!



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RENTAL OWNERS ASSOCIATION OF SOUTHWESTERN OREGON

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## General Meeting

**What the Law Says About Lead Based Paint**  
Presented By: **Ryan Barker**  
of Oregon Health Authority

Thursday, July 25th  
- dinner served @ 5:30pm  
- presentation begins @ 6pm

@ Coos-Curry Housing Authority  
1700 Monroe St.  
North Bend, OR 97459

\*Please RSVP by 7/23  
**(541) 756-0347**



## How to Keep Pests Out of Tenants' Kitchens This Summer

June 10, 2019

landlordacademy.com

Photo by [Massimiliano Latella](#) on [Unsplash](#)



As a landlord, you want your tenants to be as happy as possible with their accommodations. Unfortunately, summer can bring a lot of problems, including pests. Pests, like ants, rodents, and bees, can be more than just annoying — they can cause property damage and even be a threat to your tenants' health. In fact, rodents consume or contaminate up to 20% of the [global food supply](#). This is why it's so important to do what you can to ensure your properties stay pest-free. So today, we're going to start with something basic and talk about a few ways you can keep bugs out of your tenants' kitchens.

### Take Care of Cracks and Leaks

One of the first things you should do to prevent bugs from getting inside a house is to seal any [cracks and crevices](#) that they could sneak in through. So if there are any obvious places that bugs could be getting in, it's important to do some remodeling. While it's true that about one-third of homeowners adopt [healthier habits](#) after remodeling their kitchen, a little remodeling can also help prevent pests. Additionally, it's important to seal not-so-obvious places — around the stove and next to the dishwasher are common places for bugs to creep

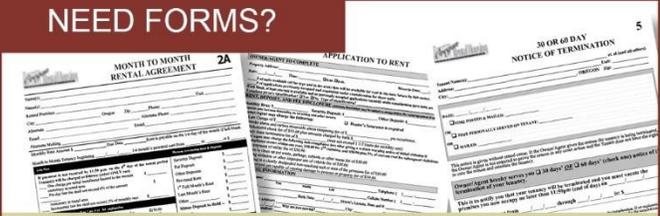
in. And lastly, it's essential to prevent moisture buildup. Pests, especially ones like cockroaches, seek out wet places to nest. So if there are any leaking pipes or clogged drains that are causing water buildup, those problems need to be taken care of sooner rather than later.

### Focus on the Exterior

Obviously bugs make their way into a home from the outside — so it makes sense that pest prevention would start outside. First, it's important to make sure any trees or bushes near the house are trimmed back. This is especially important for any windows right near a kitchen sink or counter because that's going to be a popular choice for infestation. Bugs can make their way onto tree branches and then into the house from there, so make sure you're keeping up with the landscaping. And secondly, you should consider spraying the outside of the property with a [safe insecticide](#). Ideally, this could be done when you don't have any tenants but it can be a big help regarding pest prevention. You should spray...

*continued on page 7*

### NEED FORMS?



#### ORHA Forms are Available Online!

Oregon Rental Housing Forms are just a click away!

- 1 [www.oregonrentalhousing.com](http://www.oregonrentalhousing.com)
- 2 Click (top right): "Click to Get ORHA Forms Online"
- 3 Input your local association code in the field labeled "Enter Your Member ID" to receive ORHA forms 1/2 PRICE
- 4 Choose a form
- 5 Click on the form
- 6 Input your information
- 7 Click "Generate PDF"
- 8 Click "Check Out" – This will direct you to PayPal
- 9 Follow payment directions. Once complete, PayPal will return to the ORHA Forms page to "Print Link." This link will also be sent to your email address.

#### Forms Are Also Available to Pick Up!

Two convenient locations. Stop by and purchase updated forms.

2707 Broadway Ave. North Bend, OR 97459 - OR - 161 Central Ave. Coos Bay, OR 97420

## Advertise Your Business in the ROA Newsletter!

Reach over 200 landlords who need your products/services to manage their rentals.

Book your spot today! Space is limited



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The Oregon Rental Housing Key Political Action Committee strives to elect state legislators who will work for the best interests of rental property owners.

Contribute to the Oregon Rental Housing KEY PAC and you may qualify for a Tax Credit.

[oregonrentalhousingpac.org](http://oregonrentalhousingpac.org)

# Make a Contribution TODAY!

## How to Keep Pests Out of Tenants' Kitchens This Summer

*continued from page 5*

... around the entire exterior near the ground as well as near windows, doors, and vents. This will create a nice barrier and hopefully, help prevent critters from making their way into the house.

### Try Natural Approaches

If you're hesitant to use harsh chemicals to prevent bugs from getting into the kitchen, especially around food items, there are some natural approaches to try. You can make a little fly trap by putting apple cider vinegar and a

few drops of dish soap into a glass jar and putting on a lid with holes — the flies will be attracted to the vinegar and will end up trapped in the jar. You can also try putting some lavender or mint oil around the edges of windows or counters. Fleas, spiders, flies, and other insects don't like these smells and they can work as a natural deterrent. So instead of using the traps designed to catch some of the 10,000 species of ants, these scents can simply keep them, and other bugs, out in the first place. Even something like keeping basil plants in the kitchen can help deter bugs from finding their way into the kitchen.

Having bugs in the kitchen is something nobody wants to deal with. So keep these tips in mind to keep your tenants happy and bug-free all summer long.

## General Meeting

### What the Law Says About Lead Based Paint

**Presented By: Ryan Barker**  
of Oregon Health Authority

Thursday, July 25th  
- dinner served @ 5:30pm  
- presentation begins @ 6pm

@ Coos-Curry Housing Authority  
1700 Monroe St.  
North Bend, OR 97459

\*Please RSVP by 7/23  
**(541) 756-0347**



**RENTAL OWNERS  
ASSOCIATION OF  
SOUTHWESTERN  
OREGON**

Form of the Month



REPEAT VIOLATION TERMINATION NOTICE

7

Tenant(s): \_\_\_\_\_ ① \_\_\_\_\_ et al (and all others)
Tenant(s): \_\_\_\_\_
Address: \_\_\_\_\_ Unit: \_\_\_\_\_
City: \_\_\_\_\_ OREGON Zip: \_\_\_\_\_

DATE OF SERVICE: \_\_\_\_\_ ②
[ ] TIME SERVED PERSONALLY TO EACH INDIVIDUAL NAMED ABOVE: \_\_\_\_\_
[ ] TIME POSTED & MAILED: \_\_\_\_\_
[ ] MAILED: \_\_\_\_\_

You breached your rental agreement or tenant duties as required by law in that you:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_ ③ \_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
This is substantially the same violation for which we gave you a prior termination notice dated: \_\_\_\_\_ ④ \_\_\_\_\_ .
Therefore, your rental agreement is terminated and you must vacate the rental unit by this date: \_\_\_\_\_ ⑤ \_\_\_\_\_ .

Owner/Agent Signature: \_\_\_\_\_ ⑥ \_\_\_\_\_ Date: \_\_\_\_\_
Owner/Agent: \_\_\_\_\_
Address: \_\_\_\_\_
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_
Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

In accordance with Oregon Residential Landlord Tenant Act, if substantially the same act or omission which constituted a prior non-compliance of which termination notice was given recurs within six (6) months, the Owner/Agent may terminate the rental agreement with a written notice specifying the breach and the date of termination of the rental agreement.

If notice is served by mail ONLY, the ending date must include an additional four (4) days to allow for the delivery of notice, including date of mailing. This notice, if mailed, shall be mailed First Class Mail ONLY (not certified, registered, etc.).

Owner/Agent does not waive the right to terminate by simultaneously or subsequently served notices.



# 7 — Repeat Violation Termination Notice

## What this form is for:

If you've given your tenant a for-cause notice, a *Termination With Cause (Form #38)* or a *Pet Violation (Form #6)*, and they remedied the violation within the time specified by the initial notice, they repeat the non-complying behavior within 6 months, you can terminate with only 10 days notice, without the right to remedy.

This notice has the effect of saying, "You messed up once and we gave you a chance. Now you've done it again and you have to live with the consequences and move out."

## When this form is used:

The tenant is behaving inappropriately, again. For example, within the last 6 months she had a pet in violation of your rental agreement and you served her with a notice about it using the *Pet Violation Notice (Form #6)* and she got rid of the pet within the 10 days. Now that pet, or another, is back. Or she did something else that caused you to serve a *Notice of Termination with Cause (Form #38)*, but she cured within the required 14 days and now she's exhibiting that behavior again. For another example, she let a boyfriend move in without your permission. You served a for-cause notice. She had the boyfriend move out. Now, less than 6 months later, she's moved in a new boyfriend (or a new roommate), again without your permission. Or she let garbage pile up on the back porch because she couldn't be bothered to take it to the dumpster. You served a for-cause notice and she had the garbage hauled away within the 14 days. Now garbage is piling up again, this time on the front porch. All fit the definition of "substantially the same act or omission which constituted a prior non-compliance" and therefore are repeat violations. You can serve this form, terminating the tenancy within 10 days, not allowing the tenant to remedy, but if the first violation was the dog and this time it's a boyfriend, you can't; that's not "substantially the same."

You must have served an actual for-cause notice, not a warning notice or a letter, and the repeat breach must have occurred within 6 months of the date of the earlier notice.

## How the form is filled in:

1. Fill in the name(s) of the tenant(s) and the address.
2. This is the date the form is being delivered and by checking the appropriate box, how and at what time the notice is being delivered. Since this is a "day" notice (explained in the "Delivery of Notices" section), the time delivered or posted or mailed isn't critical, but you should be as close as reasonably possible. The date can be any day of the month.
3. Describe the current breach. It should say something like "You have a pet, a black and white cocker spaniel, living with you" or "You had a party on the evening of the 7th loud enough to disturb your neighbors."
4. This is the date of that prior notice. It must be within 6 months of the date of this notice.
5. This date is at least 10 or 14 days after the date of service: 10 days if you hand deliver or post-and-mail; 14 days if you only mail the notice.
6. Owner/Agent sign and date. Fill in the rest of the information.

## 7 – Repeat Violation Termination Notice

...continued

### Inappropriate behavior:

Different non-compliance behaviors are dealt with using different forms. Non-payment of rent (which is certainly inappropriate behavior) allows you to give a **72-Hour Notice to Pay or Vacate for Non-Payment of Rent (Form #4)** or **144-Hour Notice to Vacate for Non-Payment of Rent (Form #44)**. If the tenant has a pet in violation of your agreement, you can serve a 10-day notice; use **Unauthorized Pet Violation (Form #6)**. If the tenant has moved out and left someone living in the rental unit and subletting is prohibited in the rental agreement, you can terminate with a 24-hour notice; use **24-Hour Notice for Unlawful Occupant (Form #39)**. If the behavior is extreme, you can also terminate (in most cases, without opportunity for remedy) with a 24-hour notice; use **Notice for Harm or Substantial Damage (Form #8)**. If the tenant substantially violates the rental agreement or law in other ways, you can serve a 30-day notice; use **Notice of Termination with Cause (Form #38)**.

### Final reminder:

Unless you're sure you know what you're doing, read the entire section entitled "Delivery of Notices" at the back of this book before completing this form.

### Older editions:

The most current edition is "Rev. 4/16" Do not use older editions.

# Annual Summer Picnic

## @ Sunset Bay State Park

Thursday, Aug 22nd  
Starting at 5:30pm

- Last names starting in letters A - P,  
please bring a salad.
- Last names starting in letters Q - Z,  
please bring a dessert.



## Senate Bill 608 Leads to New & Updated Forms

*continued from page 1*

### **ORHA Form #5A – Notice of Termination – Qualifying Landlord Reason**

After the first year of occupancy, the landlord may only terminate a tenancy (month-to-month or fixed-term) for cause or with 90-days' written notice for one of four Qualifying Landlord Reasons: 1) The landlord intends to demolish the unit or convert it to a use other than residential use within a reasonable time; 2) The landlord intends to undertake repairs or renovations to the unit within a reasonable time and the unit is unsafe or unfit for occupancy, or will be unsafe or unfit for occupancy during repairs or renovations; 3) The landlord intends for the landlord or a member of the landlord's immediate family to occupy the unit as a primary residence, and the landlord does not own a comparable unit in the same building that is available for occupancy; 4) The landlord is selling the property, and has accepted an offer to purchase the unit separately from any other unit from a person who intends in good faith to occupy the unit as their primary residence. The landlord must provide the notice and written evidence of the offer to purchase the unit to the tenant not more than 120 days after accepting the offer to purchase. If terminating a tenancy under the exception, at the time the notice is delivered, the landlord must pay a relocation fee equivalent to one month's periodic rent, unless exempt. Landlords with an ownership interest in four or fewer residential dwelling units are exempt from payment of the relocation fee.

### **ORHA Form #5B - Notice of Non-Renewal of Lease**

First year: Landlords may serve a notice of non-renewal of lease to a tenant with 30-days' written notice, but only if the ending date of the fixed-term falls within the first year of occupancy. Remember, regardless of length of tenancy, proscribed notice periods may be longer in certain local jurisdictions or in subsidized housing. Notice of nonrenewal of lease within the first year of occupancy for a lease of less than one year may be served prior to the specified ending date for the fixed term, or 30 days prior to the date designated in the notice for the termination of the tenancy, whichever is later.

Three Strikes: A landlord may also terminate a lease with 90-days' written notice if the tenant has committed three or more lease violations, including non-payment of rent, within the calendar year preceding service of the notice. To terminate a tenancy under this provision, the landlord must provide a written warning notice at the time of each violation. Each warning notice must specify the violation, state that the landlord may choose to terminate the tenancy at the end of the fixed term if there are three violations within a 12-month period preceding the end of the fixed term, and state that correcting the third or subsequent violation is not a defense to termination under this subsection. The 90-day notice of termination must state that the rental agreement will terminate upon the specified ending date for the fixed term or upon a designated date not less than 90 days after delivery of the notice.

### **ORHA Form #5C - Notice of Termination - Two-Unit Owner-Occupied Property**

Landlords who own two units occupying the same tax lot where the landlord occupies one unit as their primary residence, may continue to provide a minimum of 60-days' written notice of termination for no cause for that specific rental property, even after the first year of occupancy. The landlord may also terminate a tenancy that meets this property exception with 30-days' written notice, if the landlord has accepted an offer to purchase from a buyer who intends in good faith to occupy the tenant's rental unit as their primary residence. The landlord must provide the notice and written evidence of the offer to purchase the unit to the tenant not more than 120 days after accepting the offer to purchase. Remember, regardless of length of tenancy, proscribed notice periods may be longer in certain local jurisdictions or in subsidized housing. If terminating a tenancy under the exception, at the time the notice is delivered, the landlord must pay a relocation fee equivalent to one month's periodic rent, unless exempt. Landlords with an ownership interest in four or fewer residential dwelling units are exempt from payment of the relocation fee.

*continued on page 13*

## Oregon Rentals

Data through Apr 30, 2019

Apr 2019 — Oregon \$1,732/mo



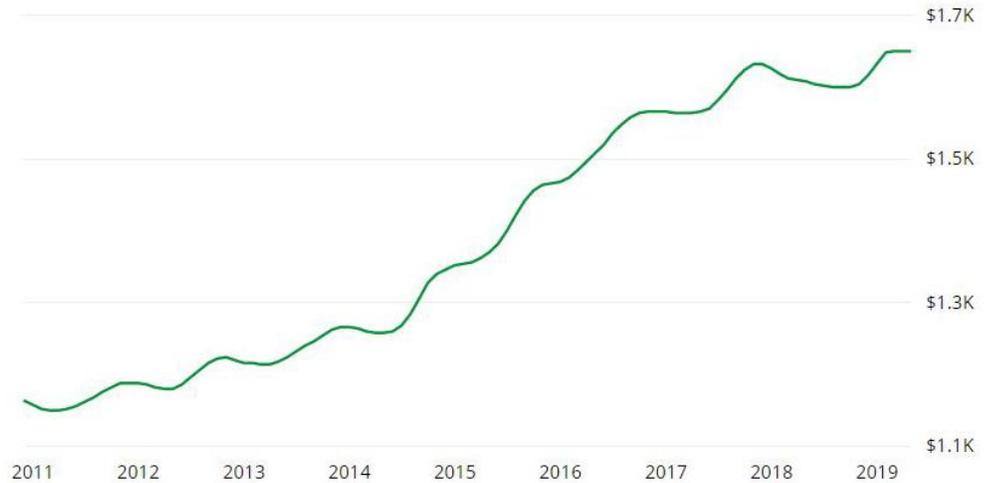
ZILLOW RENT INDEX



No data Breakeven horizon

\$1,785 Rent list price

\$1.27 Rent list price / sq ft



Region	M-o-M	Q-o-Q	Y-o-Y	Value
Astoria Metro	0%	1% ▲	0%	\$1,565
Bend-Redmond Metro	1% ▲	2% ▲	5% ▲	\$1,783
Brookings Metro	0%	0%	3% ▲	\$1,564
Coos Bay Metro	0%	0%	6% ▲	\$1,329
Corvallis Metro	0%	0%	4% ▲	\$1,904
Eugene Metro	0%	1% ▲	3% ▲	\$1,475
Grants Pass Metro	1% ▲	1% ▲	4% ▲	\$1,400
Hermiston-Pendleton Metro	-1% ▼	-1% ▼	5% ▲	\$1,329
Hood River Metro	0%	0%	3% ▲	\$1,853
Klamath Falls Metro	0%	1% ▲	2% ▲	\$1,157
La Grande Metro	0%	-1% ▼	6% ▲	\$1,367
Medford Metro	0%	0%	1% ▲	\$1,575
Newport Metro	0%	0%	3% ▲	\$1,485
Ontario Metro	-1% ▼	-2% ▼	3% ▲	\$1,228
Oregon	0%	0%	3% ▲	\$1,732
Portland-Vancouver-Hillsboro Metro	0%	0%	2% ▲	\$1,897
Prineville Metro	0%	0%	4% ▲	\$1,492
Roseburg Metro	0%	1% ▲	9% ▲	\$1,138

## Senate Bill 608 Leads to New & Updated Forms

*continued from page 11*

### Updated Forms

- ORHA Form #2A –  
Month-to-Month Rental Agreement
- ORHA Form #2B –  
Fixed-Term Rental Agreement

Both rental agreements have been modified to include new termination and rent increase language.

To make it easier for landlords to provide warning notices to tenants under a fixed-term lease and potentially terminate a lease under the Three Strikes rule, the following forms have had new language included that states: If you are on a fixed-term lease, be advised your landlord has the option to terminate your tenancy at the end of your lease if you have received three or more notices for noncompliance (including non-payment of rent) within a 12-month period preceding the end of the fixed term. Owner/Agent may terminate the tenancy by issuing a 90-day notice prior to the lease end date, or 90 days prior to the date designated in the notice, whichever is later. Correcting the third or subsequent violation is not a defense to the termination. This is your \_\_\_\_ violation in the last 12 months.

### **This language has been added to all non-compliance forms, including:**

- **ORHA Forms #4 & #44 – 72/144 Hour Notice of Non-Payment of Rent**
- **ORHA Form #6 – Unauthorized Pet Violation**
- **ORHA Form #14 – Past-Due Rent Reminder**
- **ORHA Form #34 – Parking Violation**
- **ORHA Form #35 – Notice of Non-Compliance**
- **ORHA Form #38 – Notice of Termination with Cause**
- **ORHA Form #13 – Notice of Rent Increase**

In a month-to-month tenancy, the landlord may increase the monthly rent upon providing 90-days' written notice to each affected party provided that the increase will not be effective prior to the end of the first year of tenancy, and that it will not exceed 7% plus the Consumer Price Index (CPI) for the West Coast (currently 3.3%) annually, unless exempt. Newer properties are exempt – If the certificate of occupancy for the dwelling unit was issued prior to 15 years from the date of the rent increase notice, there is no limit on rent increases. The landlord must state the exemption in the notice and provide documentation supporting the facts of the exemption - such as a copy of the Certificate of Occupancy - at the time the notice is delivered. The form has been changed to include this language and also now includes a section stating what the percentage of increase is being imposed.

Note on resetting rents between tenancies - If the prior tenancy was terminated for cause or initiated by the tenant, the landlord may reset rents without limit. If the prior tenancy was terminated within the first year without cause, the landlord may not raise the rent for the next tenant above the limits imposed by SB 608.

With new laws, comes the need for more education. SB 608 includes the highest penalties for non-compliance – three months' periodic rent plus the tenant's actual damages, so pay attention and if you have any questions about how to proceed, email question to [info@roa-swo.com](mailto:info@roa-swo.com).

*Disclaimer: This column offers general suggestions only and is no substitute for professional legal counsel. Please consult an attorney for advice related to your specific situation.*

# Welcome New and Returning ROA Members!

- Gary Koehler
- Mike Olyae
- Stephan Stys
- Carol Meijer
- Jennifer Spatz
- Karen Bones

## Your ROA Board of Directors

**President:** Cindy Colter  
coltercindy@gmail.com (541) 404-8609

**Vice President:** Sage Coleman  
sage@pacificproptiesteam.com

**Secretary:** Vacant

**Treasurer:** Kris Thurman  
kris@eledwardsrealty.com (541) 756-0347

**Position #1:** Maria Menguita  
malumeng@gmail.com (541) 269-1912

**Position #2:** Regina Gabbard  
regina@epuerto.us (541) 435-7111

**Position #3:** Joan Mahaffy  
mahaffyje12@yahoo.com (541) 269-6562

**Position #4:** Vacant

**Position #5:** Dennis Schad  
dennischad@gmail.com (541) 297-3609

**Position #6:** Danielle Cleary  
dcleary@ccnbchas.org (541) 751-2051

## Join Us

Ever wonder what goes on at ROA Board meetings? Have any suggestions to share? Interested in joining? Bring your thoughts and/or ideas. Or just listen in and see what we're all about.

The ROA Board of Directors meets every first Tuesday of the month at 880 California Ave. in North Bend from noon to 1:00pm. Meetings are always open to the public.

Consider joining the board and have a voice in your local Rental Owners Association. Everyone wins when we put our ideas together to achieve a shared goal.



Contact us at:

**roa-swo.com**

2707 Broadway Ave.  
North Bend OR 97459

info@roa-swo.com  
(541) 756-0347

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## In Case You Missed It: 1031 Exchange – What You Need to Know

By Joan Mahaffy

Board Member - ROA of SWO



The speaker at the general meeting of the RENTAL OWNERS ASSOCIATION OF SOUTHWESTERN OREGON on Thursday, June 27 was Tonija J. Beutler of Beutler Exchange Group, LLC. Her firm, though based in Portland, facilitates 1031 exchanges for clients all over the country. I was amazed to learn that 1031 exchanges have been in the tax code since 1921---98 years ago! However, Tonija and others go back to DC on a regular basis to educate senators and especially their new young staffers, on why it's important to keep it. During this last tax code revision, the ability to exchange cattle (something we did 20 yrs. ago...dairy cows for beef cows) and equipment was eliminated. Now 1031 exchanges are available only to rental properties, commercial

properties and land held for investment. Two categories of property that do not qualify for exchange treatment: property held for personal use (for example, a second home) and property held primarily for sale (new construction, new lots and flips).

The beef brisket from Fisherman's Grotto was delicious as was the fish, red potatoes and salad...and plenty of each! President Cindy Colter made sure there was dessert...a wide variety of cake options from Safeway and there was coffee!

A big thanks to board member Regina Gabbard for making all the arrangements for the speaker and the food from Fisherman's Grotto!





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