

**RESOLUTION NO. 2955**

**A Resolution Of The City Of Wilsonville Granting An Exemption From Property Taxes Under ORS 307.540 To ORS 307.548 For Charleston Apartments, A Low-Income Apartment Development Owned And Operated By Northwest Housing Alternatives, Inc.**

WHEREAS, maintaining Wilsonville's existing affordable housing supply is necessary for its continued health and growth; and,

WHEREAS, Northwest Housing Alternatives (NHA), a not-for-profit organization, constructed the Charleston Apartments, an affordable housing development located at 11609 SW Toulouse St., Wilsonville, Oregon; and,

WHEREAS, the Charleston Apartments includes 15 units reserved for people with chronic mental illness and the 36 units designated as affordable housing; and,

WHEREAS, NHA is currently seeking to preserve the Charleston Apartments as affordable housing; and,

WHEREAS, a property tax exemption is essential to Charleston Apartment's continuation as affordable housing; and,

WHEREAS, ORS 307.540 to 307.548 authorizes property tax exemptions for affordable housing owned by not-for-profit corporations and occupied by low-income persons; and,

WHEREAS, the City of Wilsonville wishes to adopt and/or ratify the policy set forth in those sections; and,

WHEREAS, NHA has requested a property tax exemption for its Charleston Apartment development, pursuant to ORS 307.543(2); and,

WHEREAS, the City of Wilsonville and West Linn-Wilsonville School District property tax levies jointly comprise of more than 51% of the total combined rate of taxation on Charleston Apartments; and,

WHEREAS, NHA has received an exempt status from the West Linn-Wilsonville School District for the Charleston Apartments for property taxation arising under its jurisdiction unless and until terminated pursuant to ORS 307.548,

NOW, THEREFORE, THE CITY OF WILSONVILLE ORDAINS AS FOLLOWS:

1. The City of Wilsonville adopts the provisions of ORS 307.540 to 307.548.
2. NHA and its affordable housing development, Charleston Apartments, qualify for a property tax exemption pursuant to ORS 307.540 to 307.548.

3. The Assistant Finance Director is directed to request the Clackamas County Assessor to exempt Charleston Apartments from taxation by all taxing jurisdictions pursuant to ORS 307.543(2), commencing on the first day of the tax assessment year beginning July 1, 2022.
4. This resolution is effective upon adoption for the upcoming 2022/2023 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 7<sup>th</sup> day of March 2022 and filed with the Wilsonville City Recorder this date.

DocuSigned by:  
*Julie Fitzgerald*  
8A974AF3ADE042E...  
Julie Fitzgerald, Mayor

ATTEST:

DocuSigned by:  
*Kimberly Veliz*  
E781DE10276B498...  
Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Fitzgerald	YES
Council President Akervall	YES
Councilor Lehan	YES
Councilor West	YES
Councilor Linville	YES

EXHIBIT:

- A. Property Tax Exemption Application



2316 SE Willard, Milwaukie, Oregon 97222  
p: 503.654.1007 • F: 503.654.1319 • www.nwhousing.org

January 15, 2022

City of Wilsonville  
Attn: Finance Department  
29799 SW Town Center Loop East  
Wilsonville, OR 97070

Dear Katherine,

At the time of submission of our application for property tax exemption, NHA's Wilsonville properties have the following vacancy statistics:

- Autumn Park Apartments – 5 unit vacant, 97% occupancy
- The Charleston Apartments – 0 units vacant, 100% occupancy
- Creekside Woods Apartments – 0 unit vacant, 100% occupancy

These units are intended to be occupied within the year. Like all other units at the properties, they will be available exclusively to eligible low-income persons.

Thank you for your consideration of our application.

Kind Regards,

A handwritten signature in black ink that reads "Trell Anderson". The signature is written in a cursive, flowing style.

Trell Anderson, Executive Director

**APPLICATION**

**PROPERTY TAX EXEMPTION FOR LOW-INCOME HOUSING HELD BY CHARITABLE, NONPROFIT ORGANIZATIONS**

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(For Office Use Only)

City of Wilsonville, Oregon

\$250 Application Fee \_\_\_\_\_

Date Received: 2/1/22 *ES*

\$50 Renewal Fee \_\_\_\_\_

Receipt No. \_\_\_\_\_

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**Section A – Applicant Information**

Corporate Name: Northwest Housing Alternatives

Address: 2316 SE Willard Street, Milwaukie, OR 97222

Telephone: (503) 654-1007  
Business

Residence (Optional) \_\_\_\_\_

Email Address: [cleveland@nwhousing.org](mailto:cleveland@nwhousing.org) & christensen@nwhousing.org

Chief Executive Officer: Trell Anderson

Contact Person: Ray Hackworth Telephone: (503) 654-1007 x 101

**Section B – Property to be Considered for Exemption**

(Sections B, C, and D must be filled out for each building for which you are requesting a tax exemption)

Organization: Autumn Park Apartments

Property Address: 10920 SW Wilsonville Road, Wilsonville, OR 97070

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Assessor's Property Tax Account Number(s): 00818388

(Be sure to identify all account numbers for both land and improvements on the property for which you are requesting tax exemption, in some cases, land and improvements may have separate property tax account numbers.)

Total number of residential units in the building: 144

Number of residential units occupied by very low-income people: 144

Total square feet in building: 116,928

Total square feet used to house very low-income people<sup>1</sup> 116928

**Section C – Leasehold Interest in Eligible Property**

Do you own the property in question?  Yes  No

If you answered "no" to the above question, do you have leasehold interest in the property?  
 Yes  No

If yes, please include a statement describing how, as the nonprofit organization, you are obligated under the terms of the lease to pay the ad valorem taxes on this property or other contractual arrangement such that the property tax exemption benefits accrue to the nonprofit agency and the residential tenants served rather than the owner or corporation from whom you lease.

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<sup>1</sup> This includes halls, baths, dining, and other space dedicated to residential use. Retail uses and other accessory uses not related to residential use are not to be counted.

**Section D – Description Of Charitable Purpose/Project Benefit (Use for multiple projects if same conditions apply)**

Will the cost savings resulting from the proposed tax exemption enable you to do the following?

1. Reduce the rents that your very low-income residential tenants pay on the property in question?  Yes  No If so, by approximately how much? \$90 /unit/month
2. Provide greater services to your very low income residential tenants?  Yes  No.
3. If yes, in what way(s)? All cost savings are passed directly through to the tenants in the form of reduced rents
4. Provide any other benefit to your very low-income residential tenants?  Yes  No.

If yes, please explain: NHA Provides a robust Resident Services program that directly benefits the residents

If you lease the property identified in this application, to what extent does your lease agreement coincide with the timeframe of the qualifying tax year? Please Explain:

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**Section B – Property to be Considered for Exemption**

(Sections B, C, and D must be filled out for each building for which you are requesting a tax exemption)

Organization: The Charleston Apartments

Property Address: 11609 SW Toulouse Road, Wilsonville, OR 97070

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Assessor’s Property Tax Account Number(s): 05021215, 05021232

(Be sure to identify all account numbers for both land and improvements on the property for which you are requesting tax exemption, in some cases, land and improvements may have separate property tax account numbers.)

Total number of residential units in the building: 52

Number of residential units occupied by very low-income people: 51

Total square feet in building: 35,493

Total square feet used to house very low-income people<sup>2</sup> 35,493

**Section C – Leasehold Interest in Eligible Property**

Do you own the property in question?  Yes  No

If you answered “no” to the above question, do you have leasehold interest in the property?  
 Yes  No

If yes, please include a statement describing how, as the nonprofit organization, you are obligated under the terms of the lease to pay the ad valorem taxes on this property or other contractual arrangement such that the property tax exemption benefits accrue to the nonprofit agency and the residential tenants served rather than the owner or corporation from whom you lease.

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<sup>2</sup> This includes halls, baths, dining, and other space dedicated to residential use. Retail uses and other accessory uses not related to residential use are not to be counted.

**Section D – Description Of Charitable Purpose/Project Benefit (Use for multiple projects if same conditions apply)**

Will the cost savings resulting from the proposed tax exemption enable you to do the following?

1. Reduce the rents that your very low-income residential tenants pay on the property in question?  Yes  No If so, by approximately how much? \$47 /unit/month
2. Provide greater services to your very low income residential tenants?  Yes  No.
3. If yes, in what way(s)? All cost savings are passed directly through to the tenants in the form of reduced rents
4. Provide any other benefit to your very low-income residential tenants?  Yes  No.

If yes, please explain: NHA Provides a robust Resident Services program that directly benefits the residents

If you lease the property identified in this application, to what extent does your lease agreement coincide with the timeframe of the qualifying tax year? Please Explain:

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**Section B – Property to be Considered for Exemption**

(Sections B, C, and D must be filled out for each building for which you are requesting a tax exemption)

Organization:  Creekside Woods Limited Partnership

Property Address:  7825 SW Wilsonville Road, Wilsonville, OR 97070

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Assessor’s Property Tax Account Number(s):  05022666

(Be sure to identify all account numbers for both land and improvements on the property for which you are requesting tax exemption, in some cases, land and improvements may have separate property tax account numbers.)

Total number of residential units in the building:  84

Number of residential units occupied by very low-income people:  84

Total square feet in building:  73,042

Total square feet used to house very low-income people<sup>3</sup>  73,042

**Section C – Leasehold Interest in Eligible Property**

Do you own the property in question?  Yes  No

If you answered “no” to the above question, do you have leasehold interest in the property?  
 Yes  No

If yes, please include a statement describing how, as the nonprofit organization, you are obligated under the terms of the lease to pay the ad valorem taxes on this property or other contractual arrangement such that the property tax exemption benefits accrue to the nonprofit agency and the residential tenants served rather than the owner or corporation from whom you lease.

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<sup>3</sup> This includes halls, baths, dining, and other space dedicated to residential use. Retail uses and other accessory uses not related to residential use are not to be counted.

**Section D – Description Of Charitable Purpose/Project Benefit (Use for multiple projects if same conditions apply)**

Will the cost savings resulting from the proposed tax exemption enable you to do the following?

1. Reduce the rents that your very low-income residential tenants pay on the property in question?  Yes  No If so, by approximately how much? \$35 /unit/month
2. Provide greater services to your very low income residential tenants?  Yes  No.
3. If yes, in what way(s)? All cost savings are passed directly through to the tenants in the form of reduced rents
4. Provide any other benefit to your very low-income residential tenants?  Yes  No.

If yes, please explain: NHA Provides a robust Resident Services program that directly benefits the residents

If you lease the property identified in this application, to what extent does your lease agreement coincide with the timeframe of the qualifying tax year? Please Explain:

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**Section E- Declarations**

Please read carefully and sign below before a notary.

1. I have attached to this application the IRS declaration of the status of application as a tax exempt corporation under 26 U.S.C. Section 501(c)(3) or (4).
2. I am aware that the income qualifying tenants must meet the income guidelines in accordance with 42 U.S.C. Section 1437 (a)(b)(2) as amended. See Attachment A, Income Eligibility Schedule). Tenant incomes do not exceed these limitations, as I verily believe.
3. I am aware of all requirements for tax exemption imposed by ORS 307.540-307.545 (Chapter 660 Oregon Laws 1985, as amended by Chapter 756 Oregon Laws 1987) and implemented by Resolution No. 1854 of the City of Wilsonville.
4. The above-described properties qualify or will qualify upon completion of any rehabilitation improvements and subsequent occupancy by very low-income residents for property tax exemption within 30 days of the April 1st application or the date of approval.

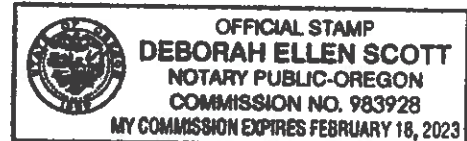
By: Trell Anderson  
Agency Chief Executive Officer (Signature)

Trell Anderson  
Agency Chief Executive officer (Print or typed)

For: Northwest Housing Alternatives  
Corporate Name (Print or type)

Subscribed and sworn to before me this 27<sup>th</sup> day of January, 2022.

Deborah Ellen Scott  
Notary Public For Oregon  
My Commission Expires: February 18, 2023



Internal Revenue Service  
District Director

P O BOX 486  
LOS ANGELES, CA 900530486

AUG 24 1988

Date:

NORTHWEST HOUSING ALTERNATIVES INC  
2316 SOUTH EAST WILLARD STREET  
MILWAUKIE, OR 97222

Department of the Treasury

Employer Identification Number:  
93-0814473

Case Number:  
958131104

Contact Person:  
TERRY IZUMI

Contact Telephone Number:  
(213) 894-4170

Our Letter Dated:  
Dec.17, 1985

Caveat Applies:  
no

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

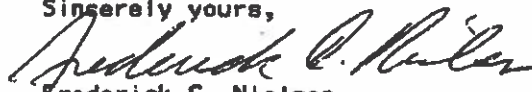
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

  
Frederick C. Nielsen  
District Director

Letter 1050(CG)