

RESOLUTION NO. 3190

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 Street, Wilsonville, Oregon; and

WHEREAS, 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 Charleston Apartments as affordable housing; and

WHEREAS, a property tax exemption is essential to Charleston Apartments 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 Apartments 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 RESOLVES AS FOLLOWS:

Section 1. The City of Wilsonville adopts the provisions of ORS 307.540 to 307.548.

Section 2. NHA and its affordable housing development, Charleston Apartments, qualify for a property tax exemption pursuant to ORS 307.540 to 307.548.

Section 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, 2025.

Section 4. Effective Date. This Resolution is effective upon adoption for the upcoming 2025/2026 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 17th day of March 2025, and filed with the Wilsonville City Recorder this date.

Signed by:
Shawn O'Neil
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Shawn O'Neil, Mayor

ATTEST:

DocuSigned by:
Kimberly Veliz
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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

| | |
|-------------------------|-----|
| Mayor Shawn O'Neil | Yes |
| Council President Berry | Yes |
| Councilor Dunwell | Yes |
| Councilor Shevlin | Yes |
| Councilor Cunningham | Yes |

EXHIBIT:

A. Property Tax Exemption Application



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

February 4, 2025

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 – 1 units vacant, 99% occupancy
- The Charleston Apartments – 2 units vacant, 96% occupancy
- Creekside Woods Apartments – 4 unit vacant, 95% occupancy

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

Thank you for your consideration of our application.

Kind Regards,

A handwritten signature in blue ink that reads "Trell Anderson".

Trell Anderson
Executive Director

APPLICATION

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

(For Office Use Only)

City of Wilsonville, Oregon \$250 Application Fee
Date Received: \$50 Renewal Fee
Receipt No.

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Table with 2 columns: Section and Page. Includes Section A (Application Information), B (Property to be considered for exemption), C (Leasehold Interest in Eligible Property), D (Description of Charitable Purpose/Project Benefit), and E (Declarations).

Section A - Applicant Information

Corporate Name: Northwest Housing Alternatives, Inc.

Address: 2316 SE Willard Street, Milwaukie, OR 97222

Telephone: (503) 654-1007 Business Residence (Optional)

Email Address: schroeder@nwhousing.org

Chief Executive Officer: Trell Anderson

Contact Person: Zachary Schroeder Telephone: (415) 610-4507

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

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 people¹ 116,928

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.

¹ 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 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:

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

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 people¹ 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.

¹ 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 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:

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

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 people¹ 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.

¹ 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:

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, Inc.
Corporate Name (Print or type)

State of Oregon
County of Clackamas
Subscribed and sworn to before me this 6th day of February, 2025 ^{TA} 2024.

Victoria Laine Butler
Notary Public For Oregon
My Commission Expires: August 20, 2028

