

**RESOLUTION NO. 2797**

**A RESOLUTION GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER ORS 307.540 TO ORS 307.548 FOR WIEDEMANN PARK, A LOW-INCOME APARTMENT DEVELOPMENT OWNED AND OPERATED BY ACCESSIBLE LIVING, INC.**

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

WHEREAS, Accessible Living, Inc., a not-for-profit organization, owns and manages the Wiedemann Park Apartments, an affordable housing development located at 29940 SW Brown Road, Wilsonville OR; and

WHEREAS, the Wiedemann Park Apartments includes 58 residential units, for seniors with low income; and

WHEREAS, Accessible Living, Inc., is currently seeking to preserve Wiedemann Park as affordable housing; and

WHEREAS, a property tax exemption is essential to Accessible Living, Inc'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, Accessible Living Inc. has requested a property tax exemption for its Wiedemann Park development, pursuant to ORS 307.543(2); and

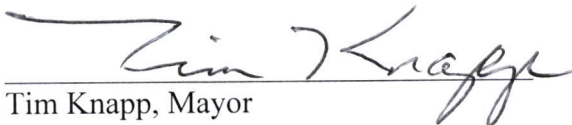
WHEREAS, the City of Wilsonville and West Linn-Wilsonville School District property tax levies jointly comprise more than 51% of the total combined rate of taxation on Accessible Living Inc.'s development at Wiedemann Park; and

WHEREAS, Accessible Living, Inc. has received an exempt status from the West Linn-Wilsonville School District for the Wiedemann Park Apartments for property taxation arising under its jurisdiction unless and until terminated pursuant to ORS 307.548;

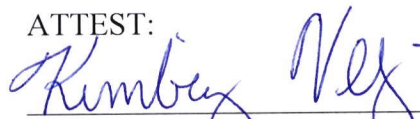
NOW, THEREFORE, THE CITY OF WILSONVILLE RESOLVES AS FOLLOWS:

- Section 1: The City of Wilsonville adopts the provisions of ORS 307.540 to 307.548.
- Section 2: Accessible Living, Inc. and its affordable housing development, Wiedemann Park Apartments, qualify for a property tax exemption pursuant to ORS 307.540 to 307.548.
- Section 3: The Finance Director is directed to request the Clackamas County Assessor to exempt Autumn Park 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, 2020.
- Section 4: This resolution is effective upon adoption for the upcoming 2020/2021 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 2<sup>nd</sup> day of March 2020 and filed with the Wilsonville City Recorder this date.

  
Tim Knapp, Mayor

ATTEST:

  
Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Knapp	Yes
Council President Akervall	Yes
Councilor Lehan	Yes
Councilor West	Yes
Councilor Linville	Yes

Attachment:

- A. Property Tax Exemption Application

## 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: _____	\$50 Renewal Fee _____
	Receipt No. _____

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### Section A – Applicant Information

Corporate Name: Accessible Living Inc.

Address: 9500 SW Barbur Blvd, #115, Portland, OR 97219

Telephone: <u>503-272-8908</u>	<u>503-740-3931</u>
Business	Residence (Optional)

Email Address: karenv@housingindependence.org

Chief Executive Officer: Karen Voiss

Contact Person: Karen Voiss Telephone: 503-272-8908

**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: Wiedemann Park Apartments Limited Partnership

Property Address: 29940 SW Brown Rd, Wilsonville, OR 97070

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Assessor’s Property Tax Account Number(s): #00810590, #05001064

(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: 58

Number of residential units occupied by low-income people: 57

Total square feet in building: 45,999

Total square feet used to house very low-income people<sup>4</sup> 45,999

**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>4</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 low-income residential tenants pay on the property in question?  Yes  No If so, by approximately how much? \$158,784
2. Provide greater services to your very low income residential tenants?  Yes  No.
3. If yes, in what way(s)? The exemption allows us to offer on- site resident services, including access to resources and social activities, that help maintain a safe, secure, and healthy affordable housing community and provide opportunities for low-income seniors to live independently and age in place.
- 4.
5. Provide any other benefit to your very low-income residential tenants?  Yes  No.  
If yes, please explain: \_\_\_\_\_

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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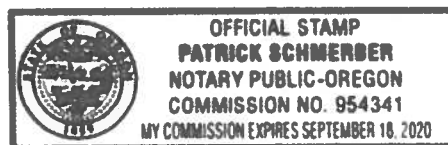
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**Section E- Declarations**

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: Karen C. Voiss  
 Agency Chief Executive Officer (Signature)  
Karen Voiss  
 Agency Chief Executive officer (Print or typed)



For: Accessible Living Inc.  
 Corporate Name (Print or type)

Subscribed and sworn to before me this 31<sup>st</sup> day of January, 2020.

[Signature]  
 Notary Public For Oregon  
 My Commission Expires: September 17th 2020

## 2019 -- Income Limits for LIHTC & Tax-Exempt Bonds Clackamas County, Oregon

For more detailed MTSP income limit information, please visit HUD's website:

<http://www.huduser.org/portal/datasets/mtsp.html>

Actual 2019 Median <sup>3</sup>	\$87,900
2019 HERA Special Median	\$88,400 (applies to projects in existence before January 1, 2009)

Median Incomes calculated based on a 4-person household

### What Income Limit Should You Use?

Is the location considered RURAL by USDA? (if yes, it is eligible to use the Ntnl Non-Metro Median for 9% projects)<sup>1</sup>

**Not All** Clackamas County is considered urban within its major cities. To verify your address and accuracy, please visit:

<http://eligibility.sc.egov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp&NavKey=property@12>

--The following income limits indicate the highest income limit allowable--

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2019	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 4/23/19	Use: Actual Incomes 2019	Use: Actual Incomes 2019
On or After 4/24/19	Use: Actual Incomes 2019	Use: Actual Incomes 2019

Actual Income Limits 2019								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$18,480	\$21,120	\$23,760	\$26,370	\$28,500	\$30,600	\$32,700	\$34,830
35%	\$21,560	\$24,640	\$27,720	\$30,765	\$33,250	\$35,700	\$38,150	\$40,635
40%	\$24,640	\$28,160	\$31,680	\$35,160	\$38,000	\$40,800	\$43,600	\$46,440
45%	\$27,720	\$31,680	\$35,640	\$39,555	\$42,750	\$45,900	\$49,050	\$52,245
<b>50%</b>	<b>\$30,800</b>	<b>\$35,200</b>	<b>\$39,600</b>	<b>\$43,950</b>	<b>\$47,500</b>	<b>\$51,000</b>	<b>\$54,500</b>	<b>\$58,050</b>
55%	\$33,880	\$38,720	\$43,560	\$48,345	\$52,250	\$56,100	\$59,950	\$63,855
60%	\$36,960	\$42,240	\$47,520	\$52,740	\$57,000	\$61,200	\$65,400	\$69,660
80%	\$49,280	\$56,320	\$63,360	\$70,320	\$76,000	\$81,600	\$87,200	\$92,880

HERA Special Income Limits 2019								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$18,570	\$21,240	\$23,880	\$26,520	\$28,650	\$30,780	\$32,910	\$35,010
35%	\$21,665	\$24,780	\$27,860	\$30,940	\$33,425	\$35,910	\$38,395	\$40,845
40%	\$24,760	\$28,320	\$31,840	\$35,360	\$38,200	\$41,040	\$43,880	\$46,680
45%	\$27,855	\$31,860	\$35,820	\$39,780	\$42,975	\$46,170	\$49,365	\$52,515
<b>50%</b>	<b>\$30,950</b>	<b>\$35,400</b>	<b>\$39,800</b>	<b>\$44,200</b>	<b>\$47,750</b>	<b>\$51,300</b>	<b>\$54,850</b>	<b>\$58,350</b>
55%	\$34,045	\$38,940	\$43,780	\$48,620	\$52,525	\$56,430	\$60,335	\$64,185
60%	\$37,140	\$42,480	\$47,760	\$53,040	\$57,300	\$61,560	\$65,820	\$70,020
80%	\$49,520	\$56,640	\$63,680	\$70,720	\$76,400	\$82,080	\$87,760	\$93,360

### Notes:

1: Only projects in Rural Areas are able to use the Non-Metro Medians, otherwise use applicable 4% limits. Projects with previous "Rural" designations that are no longer considered to be located in rural areas (by the USDA) are permitted to use the previous year's National Non-Metro income limits should they be higher than the current year's income limits. The National Non-Metro income limits are online here:

<http://www.oregon.gov/ohcs/pages/research-income-rent-limits.aspx>

2: Exist - defined by OHCS as the project's placed-in-service (PIS) date. Projects consisting of multiple buildings, where each building is being treated as part of a multiple building project (see line 8b on IRS Form 8609), will be considered as being "in existence" provided at least one building was PIS during the affected year.

3: Actual Median Income Limit indicated here is based on income limits though it is not necessarily the HUD Area Median Income

The incomes limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 24, 2019. Per Revenue Ruling 94-57, owners will have until June 8, 2019 to implement these new MTSP income limits (45 days from their effective date). Please note that all definitions and explanations herein may be subject to change upon later IRS and/or HUD clarification.

## 2019 -- Rents for LIHTC &amp; Tax-Exempt Bonds

**Clackamas County, Oregon**

For more detailed MTSP income limit information, please visit HUDs website:

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Actual 2019 Median <sup>3</sup>	\$87,900
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Median Incomes calculated based on a 4-person household

**What Rents Should You Use?**

**Is the location considered RURAL by USDA?** (if yes, it is eligible to use the Ntnl Non-Metro Median for 9% projects)<sup>1</sup>

**Not All** Clackamas County is considered urban within its major cities. To verify your address and accuracy, please visit:

<http://eligibility.sc.egov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp&NavKey=property@12>

**--The following rent limits indicate the highest rents allowable--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	<i>Use: HERA Special 2019</i>	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 - 4/23/19</b>	<i>Use: Actual Incomes 2019</i>	<i>Use: Actual Incomes 2019</i>
<b>On or After 4/24/19</b>	<i>Use: Actual Incomes 2019</i>	<i>Use: Actual Incomes 2019</i>

<b><u>Rents based on Actual Income Limits 2019</u></b>						
<b><u>% MFI</u></b>	<b><u>0 Bdrm</u></b>	<b><u>1 Bdrm</u></b>	<b><u>2 Bdrm</u></b>	<b><u>3 Bdrm</u></b>	<b><u>4 Bdrm</u></b>	<b><u>5 Bdrm</u></b>
30%	\$462	\$495	\$594	\$685	\$765	\$844
35%	\$539	\$577	\$693	\$800	\$892	\$984
40%	\$616	\$660	\$792	\$914	\$1,020	\$1,125
45%	\$693	\$742	\$891	\$1,028	\$1,147	\$1,266
<b>50%</b>	<b>\$770</b>	<b>\$825</b>	<b>\$990</b>	<b>\$1,143</b>	<b>\$1,275</b>	<b>\$1,406</b>
55%	\$847	\$907	\$1,089	\$1,257	\$1,402	\$1,547
60%	\$924	\$990	\$1,188	\$1,371	\$1,530	\$1,688
80%	\$1,232	\$1,320	\$1,584	\$1,829	\$2,040	\$2,251

<b><u>Rents based on HERA Special Income Limits 2019</u></b>						
<b><u>% MFI</u></b>	<b><u>0 Bdrm</u></b>	<b><u>1 Bdrm</u></b>	<b><u>2 Bdrm</u></b>	<b><u>3 Bdrm</u></b>	<b><u>4 Bdrm</u></b>	<b><u>5 Bdrm</u></b>
30%	\$464	\$497	\$597	\$689	\$769	\$849
35%	\$541	\$580	\$696	\$804	\$897	\$990
40%	\$619	\$663	\$796	\$919	\$1,026	\$1,132
45%	\$696	\$746	\$895	\$1,034	\$1,154	\$1,273
<b>50%</b>	<b>\$773</b>	<b>\$829</b>	<b>\$995</b>	<b>\$1,149</b>	<b>\$1,282</b>	<b>\$1,415</b>
55%	\$851	\$912	\$1,094	\$1,264	\$1,410	\$1,556
60%	\$928	\$995	\$1,194	\$1,379	\$1,539	\$1,698
80%	\$1,238	\$1,327	\$1,592	\$1,839	\$2,052	\$2,264

**Notes:**

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The rent limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 24, 2019. Per Revenue Ruling 94-57, owners will have until June 8, 2019 to implement these new MTSP rent limits (45 days from their effective date). If the gross rent floors (established at credit allocation or the project's PIS date; refer to Revenue Procedure 94-57) are higher than the current rent limits, the gross rent floors may be used. However, income limits are still based on the current applicable rate. Utility allowances must continue to be deducted from rents to achieve the maximum tenant rents allowed. Please note that all definitions and explanations herein may be subject to change upon later IRS and/or HUD guidance. 04/29/2019