

**RESOLUTION NO. 3044**

**A RESOLUTION OF THE CITY OF WILSONVILLE 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, Oregon; and

WHEREAS, Wiedemann Park includes 57 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 Wiedemann Park'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 of 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 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, 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 Wiedemann 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, 2023.
- Section 4. Effective Date. This Resolution is effective upon adoption for the upcoming 2023/2024 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 6<sup>th</sup> day of March 2023, and filed with the Wilsonville City Recorder this date.

DocuSigned by:  
  
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JULIE FITZGERALD, MAYOR

ATTEST:

DocuSigned by:  
  
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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

- Mayor Fitzgerald Yes
- Council President Akervall Yes
- Councilor Linville Yes
- Councilor Berry Yes
- Councilor Dunwell Yes

EXHIBIT:

- A. Property Tax Exemption Application

**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: 1/12/23 Kjs.

\$50 Renewal Fee

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

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**Section A – Applicant Information**

Corporate Name: Accessible Living Inc.

Address: PMB# 258, 9220 SW Barbur Blvd. Ste 119, Portland, OR 97219

Telephone: 503-272-8908  
Business

503-740-3931  
Residence (Optional)

Email Address: karen@housingindependence.org

Chief Executive Officer: Karen Voiss

Contact Person: Karen Voiss Telephone: 503-272-8909

**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 very 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 very low-income residential tenants pay on the property in question?  Yes  No If so, by approximately how much? \_\_\_\_\_
  
2. Provide greater services to your very low income residential tenants?  Yes  No.
  
3. If yes, in what way(s)? Residents are provided Resident Services to provide individual support to an aging client base with their daily living needs like helping set up doctor appointments, bill paying, transportation, etc.
  
4. 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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**Section E- Declarations**

Please read carefully and sign below before a notary.

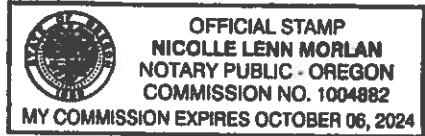
1. I have attached to this application the IRS declaration of the status of application as a tax exempt corporation under 26 U.S.C. Section 501(c)(3) or (4).
2. I am aware that the income qualifying tenants must meet the income guidelines in accordance with 42 U.S.C. Section 1437 (a)(b)(2) as amended. 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 5 day of January, 2023.

*Nicolle Morlan*  
 Notary Public For Oregon  
 My Commission Expires: October 6, 2024





January 5, 2023

Wiedemann Park is comprised of 34, 1-bedroom apartments and 24, 2-bedroom apartments. One-bedroom allowable rent is \$1,215 per unit for a total allowable of \$41,341 monthly. The two-bedroom allowable rents are \$1,462, for \$35,078. The total allowable monthly rents are \$76,419.

The actual total monthly rents are \$54,665. The difference is  $\$21,754 * 12 = \$261,048$  in annual savings.

Units are exclusively available to low-income people meeting the 2022-2023 income eligibility schedule. Any unit that goes vacant will be occupied within a year.