

**RESOLUTION NO. 1994**

**A RESOLUTION GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER ORS 307.540 TO ORS 307.548 FOR AUTUMN PARK 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, has owned and maintained Autumn Park, an affordable housing development located at 10920 S.W. Wilsonville Road, for 15 years; and

WHEREAS, NHA is currently seeking to preserve Autumn Park as affordable housing; and

WHEREAS, a property tax exemption is essential to Autumn 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, NHA has requested a property tax exemption for its Autumn 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 73% of the total combined rate of taxation on Autumn Park Apartments; and

WHEREAS, NHA has requested that the West Linn-Wilsonville School District agree to the policy of property tax exemption under ORS 347.540 to 307.548; and,

WHEREAS, NHA has requested that the West Linn-Wilsonville School District exempt Autumn Park from 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, Autumn Park, 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, 2006.
- Section 4: This Resolution shall take effect upon the occurrence of the following:
- a) Receipt by the Wilsonville City Recorder of an executed Initial Low Income Housing Tax Credit Reservation, offered by the Oregon Department of Housing and Community Services and accepted by Northwest Housing Alternatives, for the purposes of acquiring and rehabilitating Autumn Park; and
  - b) Submission, to the City of Wilsonville's City Manager, of an application conforming to the requirements of ORS 307.545 requesting a property tax exemption for Autumn Park Apartments.
- Section 5: This Resolution is to remain in effect unless and until termination occurs pursuant to ORS 307.548.
- Section 6: This resolution is effective upon adoption.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 1st day of May 2006, and filed with the Wilsonville City Recorder this date.

  
CHARLOTTE LEHAN, MAYOR

ATTEST:

  
Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES;

Mayor Lehan           Excused

Councilor Kirk        Yes

Councilor Holt        Yes

Councilor Knapp      Yes

Councilor Ripple      Yes

**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. _____

**CONTENTS**

	Page
. Section A. Application Information	1
B. Property to be considered for exemption	2
C. Leasehold Interest in Eligible Property	2
D. Description of Charitable Purpose/Project Benefit	3
E. Declarations	4

**Section A – Applicant Information**

Corporate Name: Northwest Housing Alternatives, Inc.  
 Address: 2316 SE Willard Street  
 Milwaukie, OR 97222  
 Telephone: 503-654-1007  
 Email Address: plop@nwhousing.org  
 Chief Executive Officer: Martha McLennan  
 Contact Person: Dana Plop Telephone: 503-654-1007 x 108

**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): C127801

(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 buildings: 116,928

Total square feet used to house very low-income people:<sup>4</sup> 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.

---

---

---

---

---

---

---

---

<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? \$58 per unit every month

- 2. Provide greater services to your very low income residential tenants?  Yes  No.

- 3. If yes, in what way(s)? All costs 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. (Please see above.)

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:

---



---



---



---



---



---



---



---

**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 ORS307.540-307.545 (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.

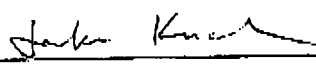
By:   
 Agency Chief Executive Officer (Signature)

Martha McLennan  
 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 14 day of March, 2006.

  
 Notary Public For Oregon  
 My Commission Expires: 16 Nov 09



JAN-09-1900 17:17

P. 02/03

**WEST LINN – WILSONVILLE SCHOOL DISTRICT  
RESOLUTION NO. 2004-8**

**A RESOLUTION GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER OREGON REVISED STATUTES FOR AUTUMN PARK APARTMENTS, AN AFFORDABLE APARTMENT DEVELOPMENT OWNED AND OPERATED BY NORTHWEST HOUSING ALTERNATIVES, INC.**

**WHEREAS**, affordable housing improves children's educational opportunities and performance by reducing malnutrition and classroom turnover; and

**WHEREAS**, Northwest Housing Alternatives (NHA), a not-for-profit organization, has owned and maintained Autumn Park, an affordable housing development across the street from Inza R. Wood Middle School and Boones Ferry Primary School, for 15 years; and

**WHEREAS**, NHA is currently seeking to preserve Autumn Park as affordable housing; and

**WHEREAS**, a property tax exemption is essential to Autumn 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 District wishes to adopt and/or ratify the policy set forth in those sections; and

**WHEREAS**, NHA has requested a property tax exemption for its Autumn Park development, located at 10920 Southwest Wilsonville Road, pursuant to ORS 307.543(2);

**NOW, THEREFORE, BE IT RESOLVED,**

Section 1: The applicant, NHA, and its affordable housing development, Autumn Park, qualify for a property tax exemption pursuant to ORS 307.540 to 307.548.

Section 2: This Resolution shall become effective upon the occurrence of the following two conditions:

- (1) Passage of either an Ordinance or Resolution by the Wilsonville City Council adopting the provisions of ORS 307.540 to 307.548, and




JAN-09-1903 17:18

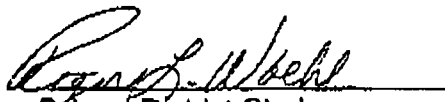
P.03/03

- (2) Allocation of Low Income Housing Tax Credits from the Oregon Department of Housing and Community Services to NHA for the purposes of acquiring and rehabilitating Autumn Park.

Section 3: This Resolution is to remain in effect unless and until termination occurs pursuant to ORS 307.548.

ADOPTED this <sup>9th</sup> ~~12th~~ day of <sup>Feb.</sup> ~~January~~, 2004.

  
 School Board Chair

  
 School District Clerk