

RESOLUTION NO. 2093

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, 2008.
- 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 3 day of March 2008, and filed with the Wilsonville City Recorder this date.



ALAN KIRK, CITY COUNCIL PRESIDENT

ATTEST:


Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES;

Mayor Lehan Excused

Councilor Kirk Yes

Councilor Núñez Yes

Councilor Knapp Excused

Councilor Ripple Yes



2316 SE Willard Street
Milwaukie, Oregon 97222-7740
phone: 503-654-1007

web: www.nwhousing.org
email: hackworth@nwhousing.org
fax: 503-654-1319

February 1, 2008

Attn: Assistant Finance Director – Cathy Alexander
City of Wilsonville
30000 SW Town Center Loop E
Wilsonville, OR 97070

Re: 2008 Property Tax Exemption Application - Northwest Housing Alternatives

Dear Ms. Alexander,

Enclosed please find the application for Property Tax Exemption for Low-Income Housing Held by a Charitable Organization. It is through strong community partnerships like that with the City of Wilsonville that NHA is able to continue in our mission to house those most in need. We truly appreciate your support. If you have any questions, feel free to call me in my office.

Enclosed Applications:

1. Autumn Park Apartments

Thank you for your time in this matter.

Sincerely,

Ray Hackworth
Asset Manager
Ext. 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

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 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:¹ 116,928

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.

¹This 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? \$62 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 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 (Please see above.)

If yes, please explain.

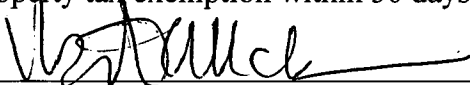
If you lease the property identified in this application, to what extent does your lease agreement coincide with the timeframe of the qualifying tax year?

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 applicant 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 property(ies) 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 1 application or the date of approval.

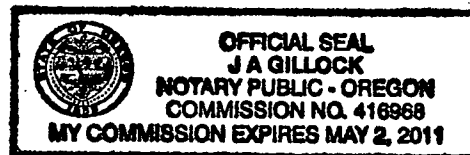
By: 
Agency Chief Executive Officer (Signature)

Martha McLennan
Agency Chief Executive Officer (Print or Type)

For: Northwest Housing Alternatives, Inc.
Corporate Name (Print or Type)

SUBSCRIBED AND SWORN to before me this 11th day of January, 2008


Notary Public for Oregon (Signature)
My Commission Expires May 2, 2011



RESOLUTION NO. 1854

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

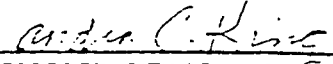
WHEREAS, NHA has requested a property tax exemption for its Autumn Park development, pursuant to ORS 307.543(2); and

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;

CERTIFIED TO BE A TRUE AND
CORRECT COPY OF THE ORIGINAL


RECORDER, CITY OF WILSONVILLE

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, 2004.
- 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) Adoption of a Resolution by the West-Linn Wilsonville Board of Education agreeing of the policy of property tax exemption under ORS 307.540 to 307.548; and
 - c) 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 15th day of December 2003, and filed with the Wilsonville City Recorder this date.


CHARLOTTE LEHAN, MAYOR

ATTEST:

Sandra C. King

Sandra C. King, CMC, City Recorder

SUMMARY OF VOTES;

Mayor Lehan	Yes
Councilor Kirk	Yes
Councilor Holt	Yes
Councilor Scott-Tabb	Yes
Councilor Knapp	Yes

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.

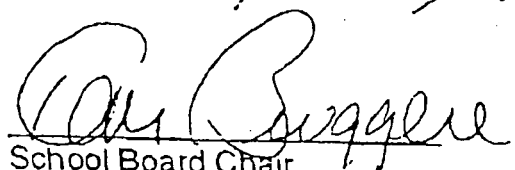
Section 2: This Resolution shall become effective upon the occurrence of the following two conditions:

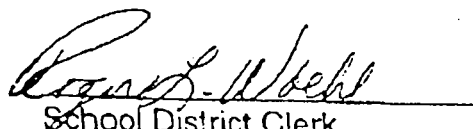
- (1) Passage of either an Ordinance or Resolution by the Wilsonville City Council adopting the provisions of ORS 307.540 to 307.543, and

(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 ^{9th} ~~12th~~ day of ^{Feb.} ~~January~~, 2004.


School Board Chair


School District Clerk

Internal Revenue Service
District Director

P O BOX 486
LOS ANGELES, CA 900530486

AUG 24 1985

Department of the Treasury

Date:

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

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.

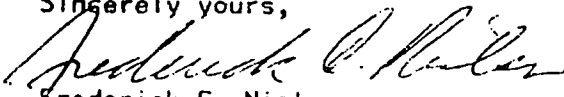
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in 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)