

**RESOLUTION NO. 2171**

**A RESOLUTION 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 St., Wilsonville OR; and

WHEREAS, the Charleston Apartments includes 15 units reserved for people with chronic mental illness and the 36 units designated as affordable housing; and

WHEREAS, a property tax exemption is essential to Charleston Apartment'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 Charleston Apartment 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 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;

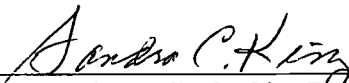
NOW, THEREFORE, THE CITY OF WILSONVILLE RESOLVES AS FOLLOWS:

- 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 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, 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 Charleston Apartments; 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 Charleston 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 there of this 6th day of April, and filed with the Wilsonville City Recorder this date.

  
Tim Knapp, MAYOR

ATTEST:

  
Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES:

Mayor Knapp	Yes
Councilor Kirk	Yes
Councilor Nunez	Excused
Councilor Ripple	Yes
Councilor Hurst	Yes

Charleston

APPLICATION

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

(For Office Use Only)

*[Signature]*

\_\_\_\_\_, City of Wilsonville, Oregon

\$250 Application Fee \$ \_\_\_\_\_

Date Received: 3/13

\$50 Renewal Fee \$ X

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

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Section A - Applicant Information

Corporate Name: Northwest Housing Alternatives, Inc.

Address: 2316 SE Willard Street  
Milwaukie, OR 97222

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

Email Address: hackworth@nwhousing.org

Chief Executive Officer: Martha McLennan

Contact Person: Ray Hackworth Telephone: (503) 654-1007

**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: Charleston Limited Partnership

Property Address: 11609 SW Toulouse St  
Wilsonville, OR 97070

Assessor's Property Tax Account Number(s): 3S1W15 02907

(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: 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 People:<sup>1</sup> 35,493

**Section C - Leasehold Interest in Eligible Property**

Do you own the property in question?  X  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>1</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? \$64 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.

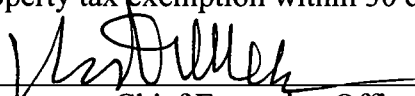
If you lease the property identified in this application, to what extent does your lease agreement coincide with the timeframe of the qualifying tax year?

Please explain. \_\_\_\_\_  
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**Section E - Declarations**

Please read carefully and sign below before a notary.

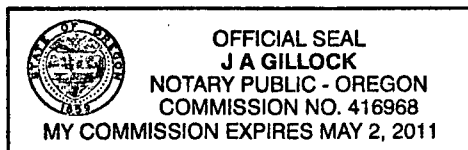
1. I have attached to this application the IRS declaration of the status of applicant as a tax-exempt corporation under 26 U.S.C. Section 501 (c)(3) or (4).
2. I am aware that the income qualifying tenants must meet the income guidelines in accordance with 42 U.S.C. Section 1437 (a)(b)(2) as amended. (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 25<sup>th</sup> day of February, 2009





Notary Public for Oregon (Signature)

J. A. Gillock  
Notary Public for Oregon (Print or Type Name)

My Commission Expires May 2<sup>nd</sup>, 2011

**WEST LINN - WILSONVILLE SCHOOL DISTRICT  
RESOLUTION NO. 2008-6**

A RESOLUTION GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER OREGON REVISED STATUTES FOR CHARLESTON APARTMENTS, AN AFFORDABLE APARTMENT DEVELOPMENT TO BE 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, plans to break ground for the new Charleston Apartments, an affordable housing development located within the Villebois master development area in April 2008; and

**WHEREAS**, a property tax exemption is essential to the development of the Charleston Apartments 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

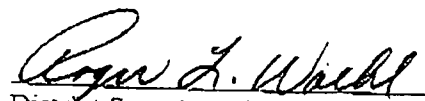
**WHEREAS**, the District wishes to adopt and/or ratify the policy set forth in those sections; and

**WHEREAS**, NHA has requested a property tax exemption for its Charleston Apartment development, located within the Villebois master development area pursuant to ORS 307.543(2);

**NOW, THEREFORE, BE IT RESOLVED THAT**, the applicant, NHA, and its affordable housing development, Charleston Apartments, qualify for a property tax exemption pursuant to ORS 307.540 to 307.548 and that this resolution remain in effect unless and until termination occurs pursuant to ORS 307.548.

**ADOPTED** this 7th day of January 2008.

  
School Board Chair

  
District Superintendent / Clerk



NORTHWEST HOUSING ALTERNATIVES

2316 S. E. WILLARD  
MILWAUKIE, OR 97222-7740  
(503) 654-1007

Washington Mutual  
Milwaukie Financial Center  
Milwaukie, Oregon 97122-7602  
19-7076-3250

028201

\*FIFTY AND XX / 100

DATE 3/12/2009 AMOUNT \*\*\*\*\*50.00\*

Pay To The Order of: City of Wilsonville  
29799 SW Town Center Loop East  
Atten: Finance Department  
Wilsonville, OR 97070

TWO SIGNATURES NEEDED IF \$500.00 OR MORE

*[Handwritten Signature 1]*  
*[Handwritten Signature 2]*

⑈028201⑈ ⑆325070760⑆252⑈300017⑈9⑈

Date	Invoice Number	Comment	Amount	Discount Amount	Net Amount
3/11/2009	09CHAR EXE 1280-40-8801-000	Prop Tax Exemption# 3S1W15-02907 Due from Charleston @ Villebois	50.00	0.00	50.00

110.000.37913.00000

Check: 028201      3/12/2009      City of Wilsonville      Check Total:      50.00