

**RESOLUTION NO. 2229**

**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 16 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, 2010.
- 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 15th day of March 2010, and filed with the Wilsonville City Recorder this date.



Alan Kirk, Council President

ATTEST:



Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES;

Mayor Knapp        Excused

Councilor Kirk     Yes

Councilor Núñez    Yes

Councilor Ripple    Excused

Councilor Hurst    Yes

**APPLICATION**

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

(For Office Use Only)

Cathy Rodock, City of Wilsonville, Oregon      \$250 Application Fee \$ \_\_\_\_\_  
Date Received: 3/1/10      \$50 Renewal Fee \$   
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: Autumn Park Apartments

Property Address: 10920 SW Wilsonville Road  
Wilsonville, OR 97070

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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:<sup>1</sup> 116,928

**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.

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<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 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)

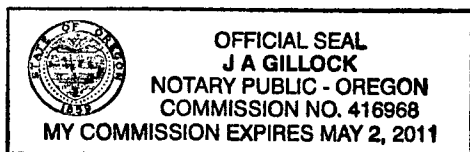
Martha McLennan

Agency Chief Executive Officer (Print or Type)

For: Northwest Housing Alternatives, Inc.

Corporate Name (Print or Type)

SUBSCRIBED AND SWORN to before me this 3<sup>rd</sup> day of February, 2010



J A G -

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