

**RESOLUTION NO. 3115**

**A RESOLUTION OF THE CITY OF WILSONVILLE 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 10922 SW Wilsonville Road, Wilsonville, Oregon; and

WHEREAS, Autumn Park includes 144 residential units for people with low income; 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 of more than 51% of the total combined rate of taxation on Autumn Park Apartments; and

WHEREAS, NHA has received an exempt status from the West Linn-Wilsonville School District for the Autumn 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. 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 Assistant 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, 2024.

Section 4. Effective Date. This Resolution is effective upon adoption for the upcoming 2024/2025 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 4<sup>th</sup> day of March 2024, and filed with the Wilsonville City Recorder this date.

DocuSigned by:  
*Julie Fitzgerald*  
8A974AF3ADE042E...

JULIE FITZGERALD, MAYOR

ATTEST:

DocuSigned by:  
*Kimberly Veliz*  
E781DE10276B498...

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: _____	\$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: <u>(503) 654-1007</u>	_____
Business	Residence (Optional)

Email Address: cleveland@nwhousing.org

Chief Executive Officer: Trell Anderson

Contact Person: Ray Hackworth Telephone: (503) 654-1007 x 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): 00818388

(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 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?  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? \$90/unit/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  
If yes, please explain: NHA Provides a robust Resident Services program that directly benefits residents

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 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: The Charleston Apartments

Property Address: 11609 SW Toulouse Road, Wilsonville, OR 97070

Assessor’s Property Tax Account Number(s): 05021215, 05021232

(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: 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?  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? \$47/unit/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  
If yes, please explain: NHA provides a robust Resident Services program that directly benefits residents.

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 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: Creekside Woods Limited Partnership

Property Address: 7825 SW Wilsonville Road, Wilsonville, OR 97070

Assessor’s Property Tax Account Number(s): 05022666

(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: 84

Number of residential units occupied by very low-income people: 84

Total square feet in building: 73,042

Total square feet used to house very low-income people<sup>1</sup> 73,042

**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>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? \$35/unit/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  
If yes, please explain: NHA provides a robust Resident Services program that directly benefits the residents

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 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.

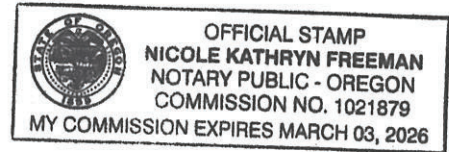
By:   
 Agency Chief Executive Officer (Signature)

Trell Anderson  
 Agency Chief Executive officer (Print or typed)

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

Subscribed and sworn to before me this 25 day of JANUARY, 2023.

  
 Notary Public For Oregon  
 My Commission Expires: MARCH 03 2026





2316 SE Willard, Milwaukie, Oregon 97222  
p: 503.654.1007 • f: 503.654.1319 • www.nwhousing.org

January 12, 2024

City of Wilsonville  
Attn: Finance Department  
29799 SW Town Center Loop East  
Wilsonville, OR 97070

Dear Katherine,

At the time of submission of our application for property tax exemption, NHA's Wilsonville properties have the following vacancy statistics:

- Autumn Park Apartments – 5 units vacant, 97% occupancy
- The Charleston Apartments – 1 units vacant, 98% occupancy
- Creekside Woods Apartments – 5 unit vacant, 94% occupancy

These units are intended to be occupied within the year. Like all other units at the properties listed above, they will be available exclusively to eligible low-income persons.

Thank you for your consideration of our application.

Kind Regards,

A handwritten signature in blue ink that reads "Trell Anderson".

Trell Anderson  
Executive Director