

**RESOLUTION NO. 3192**

**A RESOLUTION OF THE CITY OF WILSONVILLE GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER ORS 307.540 TO ORS 307.548 FOR RAIN GARDEN LIMITED PARTNERSHIP, A LOW-INCOME APARTMENT DEVELOPMENT OWNED AND OPERATED BY CARITAS COMMUNITY HOUSING CORPORATION.**

WHEREAS, maintaining Wilsonville's existing affordable housing supply is necessary for its continued health and growth; and

WHEREAS, Caritas Community Housing Corporation, a not-for-profit organization, constructed the Rain Garden Apartments, an affordable housing development located at 29197 SW Orleans Avenue, Wilsonville, Oregon; and

WHEREAS, Rain Garden Apartments includes 29 residential units for people with low income; and

WHEREAS, Caritas Community Housing Corporation is currently seeking to preserve the Rain Garden Apartments as affordable housing; and

WHEREAS, a property tax exemption is essential to Caritas Community Housing Corporation'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, Caritas Community Housing Corporation has requested a property tax exemption for its Rain Garden 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 of more than 51% of the total combined rate of taxation on the Caritas Community Housing Corporation at Rain Garden Apartments; and

WHEREAS, Caritas Community Housing Corporation has received an exempt status from the West Linn-Wilsonville School District for the Rain Garden 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. Caritas Community Housing Corporation and its affordable housing development, Rain Garden Apartments 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 Rain Garden 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, 2025.

Section 4. Effective Date. This Resolution is effective upon adoption for the upcoming 2025/2026 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 17<sup>th</sup> day of March 2025, and filed with the Wilsonville City Recorder this date.

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Shawn O'Neil, Mayor

ATTEST:

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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Shawn O'Neil

Council President Berry

Councilor Dunwell

Councilor Shevlin

Councilor Cunningham

EXHIBIT:

A. Property Tax Exemption Application