

**RESOLUTION NO. 3248**

**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, 2026.

Section 4. Effective Date. This Resolution is effective upon adoption for the upcoming 2026/2027 tax year.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 16<sup>th</sup> day of March 2026, and filed with the Wilsonville City Recorder this date.

Signed by:  
*Shawn M. O'Neil*  
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Shawn O'Neil, Mayor

ATTEST:

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*Kimberly Veliz*  
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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Shawn O'Neil	YES
Council President Berry	YES
Councilor Scull	YES
Councilor Shevlin	EXCUSED
Councilor Cunningham	YES

EXHIBIT:

A. Property Tax Exemption Application



**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:     Rain Garden LP    

Property Address:     29197 SW Orleans Avenue, Wilsonville OR 97070    

Assessor’s Property Tax Account Number(s):     05019399 Map 31W15DB07500    

(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:     29    

Number of residential units occupied by very low-income people:     29    

Total square feet in building:     21,243    

Total square feet used to house very low-income people<sup>4</sup>     21,243    

**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.

Caritas Community Housing Corporation (CCHC) a subsidiary of Catholic Charities. Catholic Charities is the non-profit sole member of the ownership entity general partner Rain Garden GP LLC. CCHC is responsible for ensuring that all operating costs are paid, including taxes due. The very low-income residents of Rain Garden are charged rents well below market. The savings realized from the property tax exemption are passed through to reduce rents.

<sup>4</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? By the amount saved in taxes
2. Provide greater services to your very low income residential tenants?  Yes  No.
3. If yes, in what way(s)? By reducing costs
4. Provide any other benefit to your very low-income residential tenants?  Yes  No  
If yes, please explain: Preserves financial stability, and therefore longevity of the project.

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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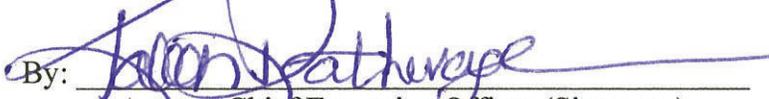


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**Section E- Declarations**

Please read carefully and sign below before a notary.

1. I have attached to this application the IRS declaration of the status of 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)

Kaleen Deatherage  
 Agency Chief Executive officer (Print or typed)

For: Caritas Community Housing Corporation  
Sole member of Rain Garden GP LLC,  
General Partner of Rain Garden LP  
 Corporate Name (Print or type)

Subscribed and sworn to before me this 8 day of January, 2026.

  
 Notary Public For Oregon  
 My Commission Expires: 9/12/26

