

RESOLUTION NO. 3250

A RESOLUTION OF THE CITY OF WILSONVILLE GRANTING AN EXEMPTION FROM PROPERTY TAXES UNDER ORS 307.540 TO ORS 307.548 FOR VUELA APARTMENTS, A LOW-INCOME APARTMENT DEVELOPMENT OWNED AND OPERATED BY LEVEL FIELD COMMUNITY DEVELOPMENT CORPORATION.

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

WHEREAS, Level Field Community Development Corporation, a not-for-profit organization, owns and manages the Vuela Apartments, an affordable housing development located at 9749 SW Barber Street, Wilsonville, Oregon; and

WHEREAS, Vuela includes 120 residential units for people with low income; and

WHEREAS, Level Field Community Development Corporation is currently seeking to preserve Vuela as affordable housing; and

WHEREAS, a property tax exemption is essential to Vuela'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, Level Field Community Development Corporation has requested a property tax exemption for its Vuela development, pursuant to ORS 307.543(2); and

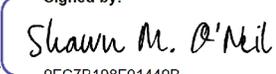
WHEREAS, the City of Wilsonville and West Linn-Wilsonville School District property tax levies jointly comprise of more than 51% of the total combined rate of taxation on Level Field Community Development Corporation's development at Vuela; and

WHEREAS, Level Field Community Development Corporation has received an exempt status from the West Linn-Wilsonville School District for the Vuela for property taxation arising under its jurisdiction unless and until terminated pursuant to ORS 307.548.

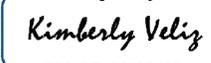
NOW, THEREFORE, THE CITY OF WILSONVILLE RESOLVES AS FOLLOWS:

- Section 1. The City of Wilsonville adopts the provisions of ORS 307.540 to 307.548.
- Section 2. Level Field Community Development Corporation and its affordable housing development, Vuela, 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 Vuela 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 16th day of March 2026, and filed with the Wilsonville City Recorder this date.

Signed by:

 9FC7B198F01449B...
 Shawn O'Neil, Mayor

ATTEST:

DocuSigned by:

 E781DE10276B498...
 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

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

Table with 2 columns: Section (A-E) and Page (1-4). 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: Level Field Community Development Corporation
Address: 5441 S Macadam Ave, Suite A
Portland, OR 97239
Telephone: 505-288-7418 Business Residence (Optional)
Email Address: Rupal.Engineer@levelfieldcdc.org
Chief Executive Officer: Rupal Engineer
Contact Person: Rebecca Velarde, Palindrome Wilsonville LP
Telephone: 757-508-8131

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: Palindrome Wilsonville Limited Partnership

Property Address: 9749 SW Barber Street, Wilsonville, OR 97070

Assessor’s Property Tax Account Number(s): 05040348

(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: 121

Number of residential units occupied by very low-income people: 120 – One unit for on-site manager.

Total square feet in building: 131,453

Total square feet used to house very low-income people⁴
126,865 sqft for low-income housing.

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.

Applicant is the managing General Partner of Palindrome Wilsonville LP, which owns the property. Applicant is responsible for the day-to-day operations of the project.

⁴ 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? \$54,225 a month

2. Provide greater services to your very low income residential tenants? Yes No.
3. If yes, in what way(s)? It allowed us to have a contract with Latino Network to provide \$56,247.62 worth of annual services, which would not be possible with the abatement.

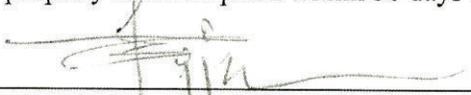
4. Provide any other benefit to your very low-income residential tenants? Yes No
If yes, please explain: It allows us to provide affordable housing units in a high opportunity area.

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

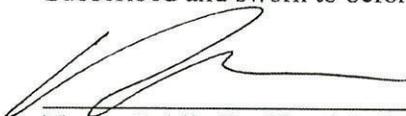
Please read carefully and sign below before a notary.

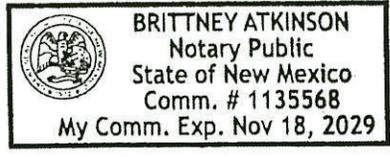
1. I have attached to this application the IRS declaration of the status of application as a tax exempt corporation under 26 U.S.C. Section 501(c)(3) or (4).
2. I am aware that the income qualifying tenants must meet the income guidelines in accordance with 42 U.S.C. Section 1437 (a)(b)(2) as amended. 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)
Rupal Engineer
 Agency Chief Executive officer (Print or typed)

For: Level Field Community Development Corporation
 Corporate Name (Print or type)

Subscribed and sworn to before me this 27 day of January, 2026.


 Notary Public For New Mexico
 My Commission Expires: Nov 18, 2029





Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

LEVEL FIELD COMMUNITY DEVELOPMENT
CORPORATION
C/O DANA RENNAKER
3032 NE HANCOCK ST
PORTLAND, OR 97212

Date:
01/31/2023
Employer ID number:
92-1389969
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
October 13, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053430013413

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements