

RESOLUTION NO. 2615

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; and

WHEREAS, Autumn Park includes 144 residential units, for people with very 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 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, 2017.
- Section 4: This Resolution shall take effect upon the occurrence of the following:
a) 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 20th day of March 2017 and filed with the Wilsonville City Recorder this date.

Tim Knapp, Mayor

ATTEST:

Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES:

Mayor Knapp - Yes
Council President Starr - Yes
Councilor Stevens – Yes
Councilor Lehan – Yes
Councilor Akervall - Yes

APPLICATION

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

(For Office Use Only)

City of Wilsonville, Oregon

Date Received: 2/24/17

\$250 Application Fee → Charleston ✓ # 1350

\$50 Renewal Fee → Creekside ✓ # 1351

Receipt No. _____ → Autumn Park ✓ # 1349

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Section A – Applicant Information

Corporate Name: Northwest Housing Alternatives

Address: 2316 SE Willard St., Milwaukie OR 97222

Telephone: (503) 654-1007

Business

Residence (Optional)

Email Address: grau@nwhousing.org

Chief Executive Officer: Martha McLennan

Contact Person: Ray Hackworth Telephone: (503) 654-1007 x101

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 Rd., Wilsonville, OR 97070

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 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 people⁴ 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.

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? \$76/unit/month
2. Provide grater services to your very log 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: _____

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.

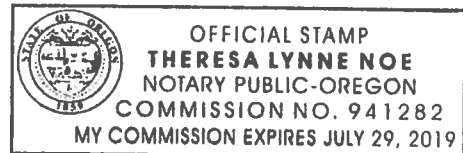
By: 
 Agency Chief Executive Officer (Signature)

Martha McLennan
 Agency Chief Executive officer (Print or typed)

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

Subscribed and sworn to before me this 20 day of February, 2017.


 Notary Public For Oregon
 My Commission Expires: 7/29/2019



Internal Revenue Service
District Director
P O BOX 486
LOS ANGELES, CA 900530486

Department of the Treasury

AUG 24 1988

Date:

NORTHWEST HOUSING ALTERNATIVES INC
2316 SOUTH EAST WILLARD STREET
MILWAUKIE, OR 97222

Employer Identification Number:
93-0814473
Case Number:
958131104
Contact Person:
TERRY IZUMI
Contact Telephone Number:
(213) 894-4170

Our Letter Dated:
Dec.17, 1985
Caveat Applies:
no

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

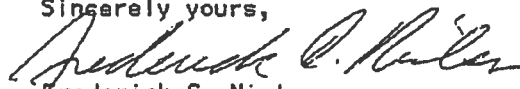
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,


Frederick C. Nielsen
District Director

Letter 1050(CG)



Oregon

Governor Kate Brown

Housing and Community Services

North Mall Office Building
725 Summer St NE, Suite B
Salem, OR 97301-1266
PHONE: (503) 986-2000
FAX: (503) 986-2020
TTY: (503) 986-2100
www.ohcs.oregon.gov

March 8, 2017

Jody Brents
Cascade Management Inc.
13221 SW 68th Parkway Suite 310
Portland, Oregon 97223

Re: 2016 LIHTC/HDGP/Risk Sharing Program Review – Autumn Park Apartments (#OR04-527)

Dear Jody:

On November 3, 2016, the LIHTC, HDGP, and Risk Sharing physical inspection for the above-referenced property was conducted.

Enclosed is a list of items that need to be addressed in regard to the physical inspection. All items listed that require responses have spaces to the right allowing you to insert the completion dates of your corrections.

Items listed as “Notes” are for informational purposes only and do not require responses.

Please email your corrective action report to OHCSresponses@oregon.gov no later than December 28, 2016 to prevent any further non-compliance issues.

This review has not yet been rated. The ratings for this review will be included in the final closing letter.

Thank you for the courtesy and assistance extended during the inspection and review. Please contact me at 503-986-6772 or by e-mail at Allen.McCartt@oregon.gov if you have any questions.

Sincerely,

Allen McCartt

Allen McCartt
Compliance Officer
Asset Management and Compliance Section

cc: Owner
Working File

2016 LIHTC/HDGP/Sharing Program Physical Inspection Report

Property Name: Autumn Park Apartments

Property ID: OR04-527

Review Date: 11/03/16

Property Overview

Autumn Park Apartments is a 144 unit property comprised of eighteen buildings located on a spacious site in Wilsonville, Oregon. The property contains 40 one-bedroom, 80 two-bedroom, and 24 three-bedroom units. A laundry facility is located on site.

The day of the inspection the property had good curb appeal. The signage and the grounds at the Wilsonville Road entrance are in satisfactory condition.

PHYSICAL INSPECTION

In order to standardize and clarify our inspection reports, multi-bedroom units will be identified as follows: Each bedroom will be numbered consecutively starting with the first bedroom on the left (#1), after entering the unit, and continuing clockwise (#2, etc.). Units with unusual configurations may require more explanation.

UNITS INSPECTED: 6, 7, 10, 16, 17, 20, 26, 32, 35, 39, 40, 47, 49, 56, 59, 62, 63, 75, 78, 81, 87, 91, 94, 98, 102, 106, 111, 115, 118, 122, 132, 134, 135, 140, and 143

Only the units listed below have notes/findings; all other inspected units had no findings. All items listed with "Date Completed" require a response and is potentially reportable to the IRS on Form 8823. Items listed as "Notes" are for informational purposes only and do not require responses.

Deficiency Area	Deficiency	Location	Date Completed
Building Exterior			
FHEO - Accessibility to Main Floor Entrance	BE- Obstructed or Missing Accessibility Route (FHEO Accessibility to Main Floor Entrance)	Bldg: 1 - 0452701-10900	
Roofs	BE- Missing/Damaged Components from Downspout/Gutter (Roofs)	Bldg: 10 - 0452710-10990 Comments: Remove debris from gutters	
Roofs	BE- Missing/Damaged Components from Downspout/Gutter (Roofs)	Bldg: 11 - 0452711-11000 Comments: Remove debris from gutters	
Roofs	BE- Missing/Damaged Components from Downspout/Gutter (Roofs)	Bldg: 12 - 0452712-11010 Comments: Remove debris from gutters	
FHEO - Accessibility to Main Floor Entrance	BE- Obstructed or Missing Accessibility Route (FHEO Accessibility to Main Floor Entrance)	Bldg: 2 - 0452702-10910 Comments: missing ada route	

Walls	BE- Missing Pieces/Holes/Spalling (Walls)	Bldg: 4 - 0452704-10930 Comments: wall damage hole in trim near unit 33 second floor	
Walls	BE- Missing Pieces/Holes/Spalling (Walls)	Bldg: 6 - 0452706-10950 Comments: vinyl siding damage in areas around building	
Roofs	BE- Damaged Soffits/Fascia (Roofs)	Bldg: 8 - 0452708-10970 Comments: Soffit unattached near unit 64	
Unit			
Ceiling	Unit - Mold/Mildew/Water Stains/Water Damage (Ceiling)	Bldg: 1 - 0452701-10900 Unit: 7 Room: Bathroom	
Walls	Unit - Damaged (Walls)	Bldg: 1 - 0452701-10900 Unit: 7 Room: Bedroom Comments: bedroom 2 hole in wall behind door	
Smoke Detector	Unit - Missing/Inoperable (Smoke Detector)	Bldg: 1 - 0452701-10900 Unit: 7 Room: Bedroom Comments: bedroom 2 smoke detector inoperable	11/04/16
Outlets/ Switches	Unit - Missing (Outlets/Switches)	Bldg: 1 - 0452701-10900 Unit: 7 Room: Living Area Comments: living room outlet damaged	11/07/16
Hazards	HS - Other (Hazards)	Bldg: 10 - 0452710-10990 Unit: 81 Comments: Bedroom #1 heater blocked	11/04/16
Hazards	HS - Other (Hazards)	Bldg: 10 - 0452710-10990 Unit: 87 Comments: Flammable items stored in oven	11/04/16
Bathroom Items	Unit - Lavatory Sink - Damaged/Missing (Bathroom)	Bldg: 11 - 0452711-11000 Unit: 91 Room: Bathroom Comments: Sink stopper inoperable	
Windows	Unit - Damaged/Missing Screens (Windows)	Bldg: 11 - 0452711-11000 Unit: 91 Room: Bedroom Comments: Bedroom #1 window blind damaged	
Hazards	HS - Other (Hazards)	Bldg: 11 - 0452711-11000 Unit: 94 Comments: Flammable items stored in oven	11/04/16
Kitchen Items	Unit - Refrigerator - Missing/Damaged/Inoperable (Kitchen)	Bldg: 11 - 0452711-11000 Unit: 94 Room: Kitchen Comments: Repair refrigerator doors seal	

Windows	Unit - Damaged/Missing Screens (Windows)	Bldg: 12 - 0452712-11010 Unit: 102 Room: Bedroom Comments: Bedroom #1 window blinds damaged	
HVAC System	Unit - Convection/Radiant Heat System Covers Missing/Damaged (HVAC)	Bldg: 12 - 0452712-11010 Unit: 102 Room: Bedroom	
Hazards	HS - Other (Hazards)	Bldg: 12 - 0452712-11010 Unit: 102 Comments: Bedroom #1 heater blocked	11/04/16
Windows	Unit - Damaged/Missing Screens (Windows)	Bldg: 12 - 0452712-11010 Unit: 102 Room: Bedroom Comments: Bedroom window screen damaged	
Kitchen Items	Unit - Range/Stove-Missing/Damaged/Inoperable (Kitchen)	Bldg: 12 - 0452712-11010 Unit: 102 Room: Kitchen Comments: Oven door hinge damaged	
Bathroom Items	Unit - Bathroom Cabinets - Damaged/Missing (Bathroom)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Bathroom Comments: Bathroom drawer missing	
Electrical System	Unit - Missing Breakers/Fuses (Electrical System)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Bedroom Comments: Electrical panel labels missing	
Kitchen Items	Unit - Cabinets - Missing/Damaged (Kitchen)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Kitchen Comments: Kitchen sink cabinet door missing	
Kitchen Items	Unit - Refrigerator - Missing/Damaged/Inoperable (Kitchen)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Kitchen Comments: Refrigerator door seal damaged	
Floors	Unit - Soft Floor Covering Missing/Damaged (Floors)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Living Area Comments: Carpet stained in living room	
Lighting	Unit - Missing/Inoperable Fixture (Lighting)	Bldg: 12 - 0452712-11010 Unit: 106 Room: Patio/Porch/Balcony Comments: Patio light inoperable	
Floors	Unit - Soft Floor Covering Missing/Damaged (Floors)	Bldg: 12 - 0452712-11010 Unit: 98 Room: Bedroom Comments: Bedroom #1 and #2 - repair - carpet damaged in doorways	

Lighting	Unit - Missing/Inoperable Fixture (Lighting)	Bldg: 12 - 0452712-11010 Unit: 98 Room: Kitchen Comments: Light over sink inoperable	
Hazards	HS - Other (Hazards)	Bldg: 13 - 0452713-11020 Unit: 111 Comments: Bedroom 1 heater blocked	11/04/16
Floors	Unit - Soft Floor Covering Missing/Damaged (Floors)	Bldg: 13 - 0452713-11020 Unit: 115 Room: Living Area	
Hazards	HS - Tripping (Hazards)	Bldg: 13 - 0452713-11020 Unit: 115 Comments: Cable trip hazard	11/07/16
Kitchen Items	Unit - Range/Stove-Missing/Damaged/Inoperable (Kitchen)	Bldg: 13 - 0452713-11020 Unit: 115 Room: Kitchen	
Hazards	HS - Other (Hazards)	Bldg: 13 - 0452713-11020 Unit: 115 Comments: Flammables stored in oven	11/04/16
Hazards	HS - Other (Hazards)	Bldg: 13 - 0452713-11020 Unit: 115 Comments: Bedroom #2 heater blocked	11/04/16
Windows	Unit- Missing/Deteriorated Caulking/Seals/Glazing Compound (Windows)	Bldg: 13 - 0452713-11020 Unit: 115 Room: Bedroom Comments: Mildew in window sill	
Hazards	HS - Other (Hazards)	Bldg: 14 - 0452714-11030 Unit: 122 Comments: Flammable items stored in oven	11/04/16
Lighting	Unit - Missing/Inoperable Fixture (Lighting)	Bldg: 14 - 0452714-11030 Unit: 122 Room: Patio/Porch/Balcony Comments: Patio light inoperable	
Bathroom Items	Unit - Lavatory Sink - Damaged/Missing (Bathroom)	Bldg: 15 0452715--11040 Unit: 132 Room: Bathroom Comments: Stopper inoperable	
Hazards	HS - Other (Hazards)	Bldg: 15 0452715--11040 Unit: 132 Room: Kitchen Comments: Flammable items stored in oven	11/04/16
Hazards	HS - Other (Hazards)	Bldg: 15 0452715--11040 Unit: 134 Comments: Bedroom #1 and 2 heater blocked	11/04/16
Kitchen Items	Unit - Cabinets - Missing/Damaged (Kitchen)	Bldg: 15 0452715--11040 Unit: 134 Room: Kitchen Comments: Kitchen cabinet door near refrigerator hardware damaged	

Bathroom Items	Unit - Lavatory Sink - Damaged/Missing (Bathroom)	Bldg: 15 0452715--11040 Unit: 135 Room: Bathroom Comments: Stopper missing	
Hazards	HS - Other (Hazards)	Bldg: 16 - 0452716-11050 Unit: 140 Comments: Bedroom #1 heater blocked	11/04/16
Electrical System	Unit - Blocked Access to Electrical Panel (Electrical System)	Bldg: 16 - 0452716-11050 Unit: 143 Room: Bedroom Comments: Electrical panel is not labeled	
Hazards	HS - Other (Hazards)	Bldg: 16 - 0452716-11050 Unit: 143 Comments: Flammable items stored in oven	11/04/16
Bathroom Items	Unit - Lavatory Sink - Damaged/Missing (Bathroom)	Bldg: 2 - 0452702-10910 Unit: 16 Room: Bathroom Comments: pop up inoperable	
Electrical System	Unit - Blocked Access to Electrical Panel (Electrical System)	Bldg: 2 - 0452702-10910 Unit: 16 Room: Bedroom Comments: electrical panel painted shut	
Doors	Unit - Damaged Surface (Holes/Paint/Rust/Glass) (Doors)	Bldg: 2 - 0452702-10910 Unit: 16 Room: Kitchen Comments: closet door damaged hole patched not complete	
Doors	Unit - Damaged Surface (Holes/Paint/Rust/Glass) (Doors)	Bldg: 3 - 0452703-10920 Unit: 17 Room: Bathroom Comments: hole in bathroom door	
Hazards	HS - Other (Hazards)	Bldg: 3 - 0452703-10920 Unit: 20 Comments: bedroom 1 baseboard heater blocked	
Doors	Unit - Damaged Surface (Holes/Paint/Rust/Glass) (Doors)	Bldg: 3 - 0452703-10920 Unit: 26 Room: Bedroom Comments: bedroom 1 door surface damage hole	
Electrical System	Unit - Blocked Access to Electrical Panel (Electrical System)	Bldg: 3 - 0452703-10920 Unit: 26 Room: Bedroom Comments: electrical panel painted shut	
Walls	Unit - Damaged (Walls)	Bldg: 3 - 0452703-10920 Unit: 26 Room: Hallway Comments: hole in wall near entry door	

Electrical Hazards	HS - Exposed Wires/Open Panels (Electrical Hazards)	Bldg: 4 - 0452704-10930 Unit: 32 Comments: Opening in electrical panel larger than 1/4 in	11/07/16
Bathroom Items	Unit - Shower/Tub - Damaged/Missing (Bathroom)	Bldg: 5 - 0452705-10940 Unit: 40 Room: Bathroom Comments: pop up broken shower curtain fell damaged wall mirror in bathroom peeling finish	
Walls	Unit - Damaged (Walls)	Bldg: 6 - 0452706-10950 Unit: 49 Room: Living Area Comments: hole in wall	
Bathroom Items	Unit - Plumbing - Leaking Faucet/Pipes (Bathroom)	Bldg: 7 - 0452707-10960 Unit: 56 Room: Bathroom Comments: toilet runs	
Outlets/ Switches	Unit - Missing/Broken Cover Plates (Outlets/Switches)	Bldg: 7 - 0452707-10960 Unit: 59 Room: Hallway Comments: hall light switch damaged	
Hazards	HS - Other (Hazards)	Bldg: 7 - 0452707-10960 Unit: 59 Comments: bedroom 2 heater blocked	
Hazards	HS - Other (Hazards)	Bldg: 9 - 0452709-10980 Unit: 75 Comments: Bedroom #1 heater blocked	11/04/16
Hazards	HS - Other (Hazards)	Bldg: 9 - 0452709-10980 Unit: 78 Comments: Bedroom #1 heater blocked	11/04/16



Cascade
Management, Inc.

13221 SW 68th Parkway, Suite 310, Portland, OR 97223
p 503 682 7788 | f 503 682 5656 | TTY 771

December 27th, 2016

Housing and Community Services
North Mall Office Building
725 Summer St NE, Suite B
Salem, OR 97301-1266
Attn: Allen McCartt

Dear Allen,

This letter is in response to the physical inspection performed at Autumn Park Apartments (#OR04-527). Please see my notes below for all addressed items:

- **Building Exterior:**
All items have been completed with the exception of ramps. A bid for a ramp is included with this response and will be discussed with the ownership group.
Please see attached checklist for dates on all other completed items.
- **Unit:**
All items have been completed. Please see attached checklist for dates of completed items.

Please let me know if you have any questions at all.

Sincerely,

Gosia Holcomb
Portfolio Manager
13221 SW 68th Parkway, Suite 310
Portland, OR 97223



Cascade Management, Inc., does not discriminate on the basis of handicapped status in the admission or access to, or treatment or employment in, its programs and activities. The Compliance Officer is designated as the 504 Compliance Coordinator.

Cascade-Management.com



Oregon

Governor Kate Brown

Housing and Community Services

North Mall Office Building
725 Summer St NE, Suite B

Salem, OR 97301-1266

PHONE: (503) 986-2000

FAX: (503) 986-2020

TTY: (503) 986-2100

www.ohcs.oregon.gov

March 1, 2017

Gosia Holcomb
Cascade Management, Inc.
13221 SW 68th Parkway, Suite 310
Portland, OR 97223

Sent via EMAIL only

Re: 2016 Extended-Use LIHTC/Risk Sharing Physical Review – 333 Oak Apartments (#OR99-016)

Dear Gosia:

In response to the OHCS physical inspection conducted on November 9, 2016 at the above-referenced project, all of the items have been satisfactorily addressed.

The possible ratings for the review categories are “Does Not Meet” or “Meets”.

The 2017 review of the above-referenced property has received the following ratings per category:

Property Maintenance Operations: Meets

Because this project has entered the Extended Use Compliance Period, we are not required to issue Form 8823 to the IRS showing correction of any noncompliance items discovered during this review.

Thank you for the courtesy and assistance during this process. Please contact me at 503-986-2021 or by e-mail at heather.oie@oregon.gov if you have any questions.

Sincerely,

Heather Oie

Heather Oie
Compliance Officer
Asset Management and Compliance Section

cc: Martha McLennan, Designated Owner
Working File

