

Application Checklist

TO BE SUBMITTED WITH APPLICATION

- ☒ Completed Application:
 - ☒ Section A
 - ☒ Section B
 - ☒ **Required Attachment** Capital Reserve Balance bank statement
 - ☒ Section C
 - ☒ **NA Required Attachment** Property Title Report no more than 30 days old or County Assessor record showing current ownership no more than 30 days old. (New applications only)
 - ☒ Section D
 - ☒ Section E
 - ☒ **Required Attachment** IRS declaration of the status of applicant as a tax-exempt corporation under 26 U.S.C. Section 501 (c)(3) or (4).

Other Required Documents:

- ☒ **NA** Unit list identifying which units house income qualifying household
- ☒ **NA** Property's Current Income Statement
- ☒ Application and Inspection Fee

Application

Property Tax Exemption for Low-Income Housing Held By Charitable, Nonprofit Organizations

(Implementing Provisions of ORS 307.540 - 548)

(For Office Use Only)

_____, City of Salem, Oregon Date Received _____

Contents

	<u>Page</u>
Section A - General Information.....	1
B - Property to be Considered for Exemption.....	2
C - Leasehold Interest in Eligible Property.....	3
D - Description of Charitable Purpose/Project Benefit.....	4
E - Declarations	5

Section A – General Information

Please check one:

- ☐ Initial Property Application
☐ Renewal Property Application

Corporate Name: United Way of the Mid-Willamette Valley

Address: 455 Bliler Ave NE
Salem, OR 97301

Telephone Number: 503-363-1651 / 503-580-1840
Business Alternate Phone

Email Address: rwolf@unitedwaymwv.org

Chief Executive Officer: Rhonda Wolf

Contact Person Name and Number: Rhonda Wolf 503-363-1651

Section B - Property to be Considered for Exemption

(Sections B, C, and D must be filled out for each property for which you are requesting a tax exemption)

Owner of record: United Way of the Mid-Willamette Valley

Property Address: 4396 Market St NE Salem, OR 97301
(Physical address of the property for which you are seeking an exemption)

Property Tax Account Number(s): 576472

Tax lot Account Number(s): 072W19AC01200

(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 account numbers. The Property Tax Account Number(s) and the Tax lot Account Number(s) should be on your property tax statements.)

Total number of residential units in building(s): 0

Number of residential units occupied by income eligible households: Pre-construction
8 units

Number of residential units occupied by non-income eligible households: 0

Number of vacant residential units: 0

Is any portion of the building used for non-residential purposes, such as retail or office space not supporting the residential use? Yes No

If yes, please explain, and give percentage of property in that use. NA

Date when exemption was first granted for this property: August 2021
(For renewal applications only)

What is your capital reserve balance? \$648,071

Does this amount equal or exceed \$450 per unit per year from when the exemption was first granted? Yes No

If no, what expenses did the Capital Reserve pay for in the preceding year? NA

If no, what is the plan to return the Capital Reserve balance to the required amount by the next renewal cycle? NA

Section C - Eligible Property

Do you own the property in question? ☒ Yes ☐ No

For new applicants only: A title report or County Assessor record, no more than thirty days old, is needed to document ownership. Have you provided documentation of ownership for the property?

Yes ☐ No ☐

If you do not own the property, do you have leasehold interest in the property?

Yes ☐ No ☐

If you have an ownership interest in the property, but your organization is not the record owner, describe your interest in the property. NOTE: Your nonprofit organization *must* be responsible for day-to-day operations in order to be eligible for exemption under this program. *Include that information in your description.*

If you have a leasehold interest, describe your interest and 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 rather than the owner or corporation from whom you lease.

If the property is being held for future low-income housing development, describe the future development (number of units, units broken out by # of bedrooms, amenities available, etc.) and the income level(s) that will be served by the future development.

8-400 square foot cottages. 1 bedroom. Equipped with stove, refrigerator, microwave, washer/dryer. These cottages are for seniors on a fixed income. Household size 1 or 2. They will qualify at or below the income eligibility schedule.

Section D - Description of Charitable Purpose/Project Benefit
(Use for multiple projects if same conditions apply)

Briefly describe your organization's charitable purpose: United Way of the Mid-Willamette Valley strives to go beyond temporary fixed to create lasting change in Marion, Polk, and Yamhill Counties. By bringing people and organizations together around innovative solutions, we impact thousands of lives every year.

Is the property being held for the purpose of developing low-income housing?

Yes No

If yes, the holding period may not exceed three years. When did the period begin?

August 2021

Is all or a portion of the property is being used for the charitable purpose?

All Portion

If a portion, approximately what percentage of the property? _____

Will the cost savings resulting from the proposed tax exemption enable you to do the following:

Reduce the rents that your low-income residential tenants pay on the property in question? Yes No

If so, by approximately how much? \$700 a month

Provide greater services to your low-income residential tenants?

Yes No

If yes, in what way(s)? Agreements with local service organizations to provide access to food, transportation, health care, financial assistance, etc. based on tenant specific needs.

Provide any other benefit to your low-income residential tenants?

Yes No

If yes, please explain. Increase and maintain services and amenities; capital improvements.

If you lease the property identified in this application, please explain to what extent your lease agreement coincides with the timeframe of the qualifying tax year: NA

Section E – Declarations

1. I am aware of the requirements for tax exemption imposed by ORS 307.540 – 307.548 (Chapter 660 Oregon Laws 1985, as amended by Chapter 756 Oregon Laws 1987) and modified by Salem Revised Code Sec. 2.850 to 2.910 and I have attached the applicant corporation's IRS declaration of tax-exempt status under 26 U.S.C. Section 501 (c)(3) or (4).
2. I am aware that income-qualifying tenants must meet the established income guidelines and believe tenant incomes do not exceed these limitations.
4. To the best of my knowledge, the above-described property or properties qualify, or if vacant or under construction, will qualify for property tax exemption once occupancy is established.
5. I have read and understood the criteria, and I certify that the corporation meets the criteria.
6. I certify that the corporation has no outstanding liabilities with the City of Salem and that the corporation's properties are in compliance with City permitting and code requirements.
7. I agree that the City may, at its option, upon five (5) days' prior written notice to Applicant, inspect the premises at regular intervals to ensure the premises are maintained in decent, safe, and sanitary condition and to verify the accuracy of the reports required herein and compliance with other provisions of tax exemption criteria.
8. I understand that in order to claim this exemption after the initial year for which it has been granted, a Property Tax Exemption Recertification Application must be completed and filed annually by the applicable deadline.

9. All the information in this application is true to the best of my belief and knowledge, and is for the purpose of determining eligibility for the City of Salem's tax exemption program.

By: 
Agency Chief Executive Officer (Signature)

Rhonda Wolf
Agency Chief Executive Officer (Print or Type)

For: United Way of the Mid-Willamette Valley
Corporate Name (Print or Type)

SUBSCRIBED AND SWORN to before me this 22nd day of October, 2025


Notary Public for Oregon (Signature)

Heidi Morgan
Notary Public for Oregon (Print or Type Name)

My Commission Expires 10/16/2026



Internal Revenue Service

Date: July 26, 2007

UNITED WAY OF THE MID-WILLAMETTE
VALLEY
455 BLILER AVE NE
SALEM OR 97301

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Lankford 17-18878
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
93-0395586

Dear Sir or Madam:

This is in response to your request of July 26, 2007, regarding your organization's tax-exempt status.

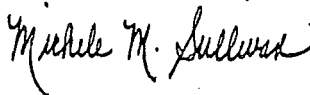
In March 1958 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

United Way of the Mid-Willamette Valley

Balance Sheet

	Year Ending 12/31/2025 Current Year Balance	Year Ending 12/31/2024 Prior Year	Year Ending 12/31/2025 Difference
Other Long-term Assets			
Escrows and Reserves			
Operating Reserve-Board Restr.	648,071.49	640,427.89	7,643.60
Total Escrows and Reserves	648,071.49	640,427.89	7,643.60
Other Assets			
Endowment Fund-Donor Restricted	59,311.97	54,860.00	4,451.97
DAF-Edward Jones-Wooters	431,858.43	329,005.51	102,852.92
DAF-Edward Jones-Bend	14,334.50	13,111.50	1,223.00
DAF-Northwestern Mutual	6,694.72	6,169.66	525.06
DAF-Edward Jones-Hunt	157,460.13	169,489.43	(12,029.30)
Life Ins CSV - M. Atchison	3,484.96	3,484.96	0.00
Total Other Assets	673,144.71	576,121.06	97,023.65
Total Other Long-term Assets	1,321,216.20	1,216,548.95	104,667.25