

**RECEIVED**

OCT 30 2025

CITY OF SALEM  
URBAN DEVELOPMENT

**Property Tax Exemption  
Application  
(County Tax Year 2026)**

Property Tax Exemption Program for  
Low-Income Housing Held by  
Charitable, Nonprofit Organizations\*

**Applications must be received at the City of Salem  
no later than 4:00 p.m. on  
Friday, October 31, 2025**

\*Implementing provisions of ORS 307.540 - 548

## Instructions

The Oregon legislature authorizes a property tax exemption for low-income housing held by charitable, nonprofit organizations.<sup>1</sup> The tax exemption is intended to benefit low-income persons<sup>2</sup> and is available for qualifying property located in the City of Salem. Specific provisions that govern the City of Salem's Nonprofit Corporation Low-income Tax Exemption Program are provided in the Salem Revised Code Sec. 2.850 to 2.910.

### Application guidelines:

- Charitable, nonprofit organizations that provide housing to low-income persons are eligible.
- The organization must be certified by the Internal Revenue Services as a 501(c)(3) or 501(c)(4) (ORS 307.180).
- Organizations must own or have a leasehold interest in the property. In addition, your nonprofit organization can qualify if it participates as the general partner in a limited partnership who owns the property, so long as the nonprofit organization is responsible for the day-to-day management of the property. In this case, the limited partnership must be listed as the owner.
- The site must be able to show that it will be occupied during the eligible tax year by income-eligible households.
- Vacant land intended to be developed as low-income housing is eligible for the exemption provided under this program. **The maximum period for this exemption is 3 years.**
- Applicants who are leaseholders must have a signed leasehold agreement by the application deadline.
- Applications for renewal of existing exemptions must be made annually. Any renewal application for a property that has been previously exempted from taxation will be evaluated on criteria used to grant the original exemption. Applications for each year are due by October 1<sup>st</sup> to meet the County Assessor's deadline for certification by April 1<sup>st</sup>.
- Applications for new exemptions will be acted upon by Council within sixty (60) days of the submission deadline to afford owners the opportunity to request exemption from other jurisdictions.
- The application for tax exemption is for property that is, or will be, owned or leased from July 1 through June 30 of the County tax year for which the tax exemption is requested. **If the property changes ownership between July 1 and June 30 of the year for which the tax exemption is granted, the applicant must notify the City of Salem of the change in the status so that the continuing eligibility of the property can be evaluated.**
- Only the residential portion of property that is used to house low-income people or property that is being held for future development as low-income housing. For example, the commercial space in a mixed-use building would not be eligible for the exemption.

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<sup>1</sup> ORS 307.540 – 307.548.

<sup>2</sup> "Low-income persons" are individuals earning 60% or less of the area median income. See 2025 Income Eligibility Schedule

- The City can only grant an exemption for the City's portion of property tax. The property may qualify for complete exemption under this program when governing bodies and service districts representing 51% of the taxes levied on the property have formally agreed to the exemption. For initial applications, it is the owner's responsibility to apply for exemption to other taxing jurisdictions, however the City will provide a letter to other jurisdictions when a property has been granted a City exemption.

### **Who administers the program?**

The City of Salem will administer the program but coordinates closely with the Marion and Polk County's Office of Assessment and Taxation. Please contact Michael Brown at 503-540-2471 or email [mbrown@cityofsalem.net](mailto:mbrown@cityofsalem.net) with questions.

### **How to apply?**

Submit a complete and accurate application:

1. Complete Sections A through E for the applicant **organization and each property** for which a property tax exemption is being requested.
2. All applications must be signed and **notarized** - Notarization (Section E) is required only for each organization and application, *not each property*.
3. **Applications must include a copy of IRS 501(c)(3) or (4) letter** certifying the applicant organization's eligible charitable nonprofit status. **If the nonprofit organization is a general partner in a limited partnership who owns the property, the nonprofit organization must be responsible for the day-to-day management of the property. In this case, the limited partnership must be listed as the owner.**

**For the FY2027 application cycle, applications must be received at the City of Salem no later than 4 p.m., Friday, October 31, 2025. *Applications received after the deadline will be returned unopened.***

4. **An application fee of \$50 per property is required to apply for this program or to recertify a previously exempted property.**
5. **An inspection fee of \$200 per property is required to apply for this program or to recertify a previously exempted property.** Verification that the property meets the standard of safe and habitable as set forth in SRC 2.870.(a).(5) may occur by any combination of physical inspections performed by staff, City of Salem multi-unit housing licensing inspection results, Salem Housing Authority voucher inspection results, OHCS streamlining inspection results, or HUD REAC results. All inspection results within 12 months of the date of application are considered in determining compliance. For initial applications on new construction/rehabilitation properties, the City's Certificate of Occupancy may serve as verification of physical compliance for the initial year of exemption. It's the City's policy to reduce the intrusiveness of physical inspections on tenants by utilizing several sources.



**6. Verifying income eligibility.** The exemption is granted on the basis of serving clients equal to or less than 60% Area Median Income upon initial lease up.

The City recommends utilizing HUD's online income calculator to perform income eligibility checks and print the outcome for the file.

<https://www.hudexchange.info/resource/2079/cpd-income-eligibility-calculator/>

City staff will conduct a file review to verify income eligibility for households identified in the unit list (or a percentage thereof).

- a. For properties granted pre-development exemption, the file review will occur upon lease up.
- b. For properties requesting recertifications, file reviews will take place every third year of exemption (ie. year 3, year 6 and year 9). File reviews that do not support compliance with income eligibility will prompt exemption termination proceedings under SRC 2.910.

Submit applications via mail to the address below:

City of Salem  
Urban Development Department  
c/o Michael Brown  
350 Commercial St. NE  
Salem, OR 97301

Submit applications via e-mail to: [mbrown@cityofsalem.net](mailto:mbrown@cityofsalem.net)

## Attachment A

### Income Eligibility Schedule For County Tax Year 2026

The following income eligibility schedule is to be used in determining whether tenants meet the definition of Low Income per SRC 2.860. Only units which are intended for occupancy by households with incomes at or below these income guidelines are eligible for the exemption.

Household Size	Household Income Not to Exceed
1	\$38,940
2	\$44,460
3	\$50,040
4	\$55,560
5	\$60,060
6	\$64,500
7	\$68,940
8	\$73,380

**Note:** Unoccupied housing units at the time of application may be included in the total eligible units if the applicant meets the following conditions:

- A. The units will be available exclusively to eligible low-income persons.
- B. The units are intended to be occupied within the tax year of the exemption.
- C. The applicant must provide a written statement to the effect of A and B above and attach it to the application. This statement must include the prior year's vacancy rate for the property, and an explanation as to what units are not occupied during the year. Chronic vacancy patterns due to property management or property condition may be grounds for denying an application or renewal request.

## Application Checklist

### TO BE SUBMITTED WITH APPLICATION

X

Completed Application:

X

Section A

X

Section B

NA

**Required Attachment** Capital Reserve Balance bank statement

X

Section C

X

**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)

X

Section D

X

Section E

X

**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

X

Application and Inspection Fee

## Application

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

(Implementing Provisions of ORS 307.540 - 548)

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(For Office Use Only)

\_\_\_\_\_, City of Salem, Oregon

Date Received \_\_\_\_\_

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#### Section A – General Information

Please check one:

- ☒ Initial Property Application  
☐ Renewal Property Application

Corporate Name: Community Resource Trust

Address: 2540 Rose Garden St NE, Salem, OR 97301

\_\_\_\_\_

Telephone Number: Beth Hays / \_\_\_\_\_  
Business Alternate Phone

Email Address: beth@communityresourcetrust.com

Chief Executive Officer: Beth Hays

Contact Person Name and Number: Beth Hays; 503.507.8248

## 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: Community Resource Trust

Property Address: N/A - bare land  
(Physical address of the property for which you are seeking an exemption)

Property Tax Account Number(s): R349999

Tax lot Account Number(s): 082W0800110  
(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): NA - Initial application; bare land

Number of residential units occupied by income eligible households: NA

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

Number of vacant residential units: NA

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

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

Date when exemption was first granted for this property: NA - Initial application; bare land  
(For renewal applications only)

What is your capital reserve balance? NA

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

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.*

NA

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.

NA

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.

NA

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

Briefly describe your organization's charitable purpose:

To achieve the objective of reducing poverty through: pursuing economic wellness; fostering low-income housing; providing structures in which charitable organizations are located; and promoting education

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?

4/2025

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? NA

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? 60% AMI rents

Provide greater services to your low-income residential tenants?

Yes

No

If yes, in what way(s)?

Case management; access to resources; direct services on-site; contract with Catholic Community Services for onsite Community Health Worker

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: B. Hays  
Agency Chief Executive Officer (Signature)

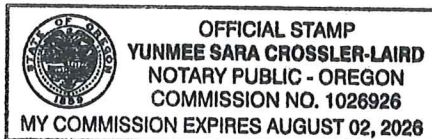
Beth Hays  
Agency Chief Executive Officer (Print or Type)

For: Community Resource Trust  
Corporate Name (Print or Type)

SUBSCRIBED AND SWORN to before me this 30 day of October, 2025

Yunmee Sara Crossler-Laird  
Notary Public for Oregon (Signature)

Yunmee Sara Crossler-Laird  
Notary Public for Oregon (Print or Type Name)



My Commission Expires August 02 2026



October 30, 2025

## Property Identification

**Account ID:**

349999

**Tax Account ID:**

349999

**Tax Roll Type:**

Real Property

**Situs Address:****Map Tax Lot:**

082W080000110

**Owner:**

COMMUNITY RESOURCE TRUST

2925 RIVER RD S STE 100

SALEM, OR 97302

**Manufactured Home Details:****Other Tax Liability:****Subdivision:**

PP 2012-021 LOT 1

**Related Accounts:**

## Owner History

Grantee	Grantor	Sales Info	Deed Info
COMMUNITY RESOURCE TRUST 2925 RIVER RD S STE 100 SALEM OR 97302	RASMUSSEN, KENNETH RASMUSSEN, ALAN D RASMUSSEN, RYAN PO BOX 748 STAYTON OR 97383	4/29/2025  05 1	4/29/2025  DEED
RASMUSSEN, KENNETH RASMUSSEN, ALAN D RASMUSSEN, RYAN PO BOX 748 STAYTON OR 97383	CASCADE LEGACY PROPERTIES LLC C/O KEN RASMUSSEN PO BOX 110 AUMSVILLE OR 97325	4/8/2025 \$0.00 08 1	4/8/2025  DEED
CASCADE LEGACY PROPERTIES LLC C/O KEN RASMUSSEN PO BOX 110 AUMSVILLE OR 97325	CORBAN UNIVERSITY 5000 DEER PARK DR SE SALEM OR 97317	2/28/2018 \$10.00 05 1	2/28/2018 40500441 WD 349999
CORBAN UNIVERSITY 5000 DEER PARK DR SE AUMSVILLE OR 97325	STATE OF OREGON- CORRECTIONS 2575 CENTER ST NE SALEM OR 97310	9/12/2012 \$120,108.00 03 1	9/12/2012 34230197 B&S 349999
STATE OF OREGON- CORRECTIONS 2575 CENTER ST NE SALEM OR 97310			7/10/2012 2012-021 PAPL 349999, 530033, 530034

## Property Details

**Property Class:**

200

**RMV Property Class:**

200

**Zoning:**

(Contact Local Jurisdiction)

**AV Exemption(s):****RMV Exemption(s):****Deferral(s):****Notes:****Land/On-Site Developments for Tax Account ID 349999**

ID	Type	Acres	Sq Ft	Levy Code Area
1	002 Market INDLG Industrial Large > 5 acres	12.4	540000	90010
2	002 Market CMLTK Commercial Token Value	2.6	113444	90010

**Improvements/Structures for Tax Account ID 349999**

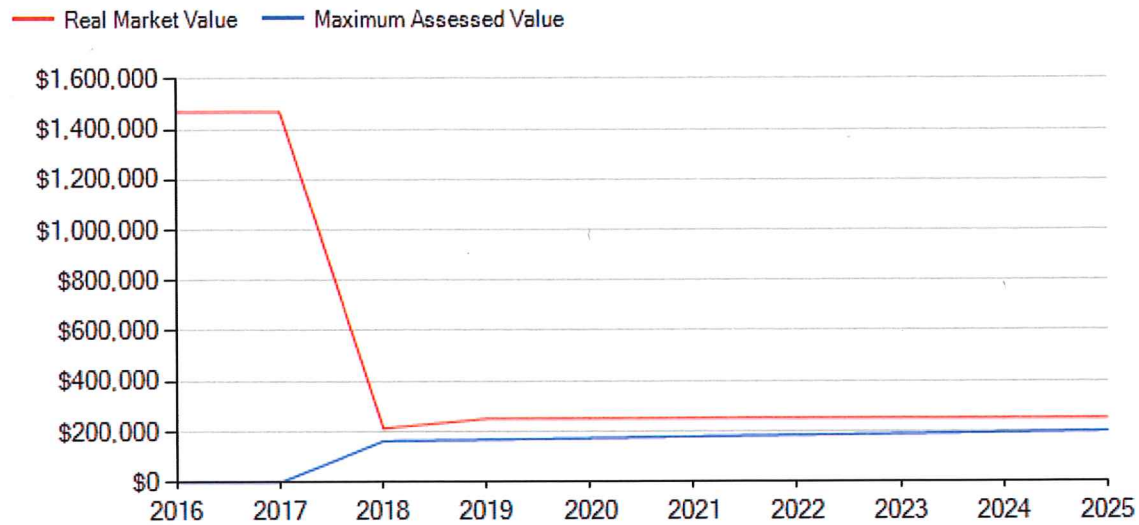
ID	Type	Stat CLass	Make/Model	Class	Area/Count	Year Built	Levy Code Area
----	------	------------	------------	-------	------------	------------	----------------

No Improvement Details

**Value Information (per most recent certified tax roll)****RMV Land Market:** \$251,740**RMV Land Spec.** \$0**Assess.:****RMV Structures:** \$0**RMV Total:** \$251,740**AV:** \$200,230**SAV:** \$0**Exception RMV:** \$0**RMV Exemption Value:** \$0**Exemption Description:** None**M5 Taxable:** \$251,740**MAV:** \$200,230**MSAV:** \$0

Graph shows tax roll Real Market Value and Maximum Assessed Value of this property for past 10 years.

For a detailed explanation, please see definition of Assessed Value above (hover over the "i").



## Assessment History

Year	Improvements RMV	Land RMV	Special Mkt/Use	Exemptions	Total Assessed Value
2025	\$0	\$251,740	\$0/\$0	None	\$200,230
2024	\$0	\$251,740	\$0/\$0	None	\$194,400
2023	\$0	\$251,740	\$0/\$0	None	\$188,740
2022	\$0	\$251,740	\$0/\$0	None	\$183,250
2021	\$0	\$251,740	\$0/\$0	None	\$177,920
2020	\$0	\$251,740	\$0/\$0	None	\$172,740
2019	\$0	\$251,740	\$0/\$0	None	\$167,710
2018	\$0	\$213,940	\$0/\$0	None	\$162,830
2017	\$0	\$1,470,250	\$0/\$0	FNSTAT	\$0
2016	\$0	\$1,470,250	\$0/\$0	FNSTAT	\$0
2015	\$0	\$1,470,250	\$0/\$0	FNSTAT	\$0

## Taxes: Levy, Owed

**Taxes Levied 2025-26:** \$3,818.72  
**Tax Rate:** 19.0717  
**Tax Roll Type:** R  
**Current Tax Payoff Amount:** \$3,704.16

Year	Total Tax Levied	Tax Paid
2025	\$3,818.72	\$0.00
2024	\$3,528.42	\$3,528.42
2023	\$3,418.05	\$3,418.05
2022	\$3,332.22	\$3,332.22
2021	\$3,252.67	\$3,252.67
2020	\$3,152.07	\$3,152.07
2019	\$3,072.76	\$3,072.76
2018	\$3,013.90	\$3,013.90

## Tax Payment History

Year	Receipt ID	Tax Paid	Discount	Interest	Amount Paid	Date Paid
2024	3934811	-\$3,528.42	\$105.85	\$0.00	\$3,422.57	11/12/2024
2023	3909931	-\$3,418.05	\$102.54	\$0.00	\$3,315.51	10/20/2023
2022	3892837	-\$3,332.22	\$99.97	\$0.00	\$3,232.25	10/26/2022
2021	3882047	-\$3,252.67	\$97.58	\$0.00	\$3,155.09	11/23/2021
2020	3861348	-\$3,152.07	\$94.56	\$0.00	\$3,057.51	11/20/2020
2019	132059	-\$3,072.76	\$92.18	\$0.00	\$2,980.58	11/6/2019
2018	214348	-\$3,013.90	\$90.42	\$0.00	\$2,923.48	11/16/2018





Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248162350  
Mar. 05, 2015 LTR 4168C 0  
27-2773359 000000 00

00023236

BODC: TE

COMMUNITY RESOURCE TR  
201 FERRY ST SE STE 400  
SALEM OR 97301



021967

Employer Identification Number: 27-2773359  
Person to Contact: Mr Edwards  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 24, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in April 2011.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248162350  
Mar. 05, 2015 LTR 4168C 0  
27-2773359 000000 00  
00023237

COMMUNITY RESOURCE TR  
201 FERRY ST SE STE 400  
SALEM OR 97301

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

Sincerely yours,

*Susan M. O'Neill*

Susan M. O'Neill, Department Mgr.  
Accounts Management Operations



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

021967.537615.392419.17860 1 AB 0.406 530



COMMUNITY RESOURCE TR  
201 FERRY ST SE STE 400  
SALEM OR 97301



021967

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

BODCD-TE

0248162350

Use for payments

Letter Number: LTR4168C  
Letter Date : 2015-03-05  
Tax Period : 000000



\*272773359\*

INTERNAL REVENUE SERVICE  
P.O. Box 2508  
Cincinnati OH 45201  
6666666666666666

COMMUNITY RESOURCE TR  
201 FERRY ST SE STE 400  
SALEM OR 97301

272773359 IX COMM 00 2 000000 670 000000000000

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 26 2011

CORE FOOD RESOURCE TRUST  
C/O MARION POLK FOOD SHARE  
1660 SALEM INDUSTRIAL DR NE  
SALEM, OR 97301

Employer Identification Number:  
27-2773359  
DLN:  
600273108  
Contact Person:  
ROXANNE M HAYTHORN ID# 52416  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required: Yes  
Effective Date of Exemption:  
April 6, 2010  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

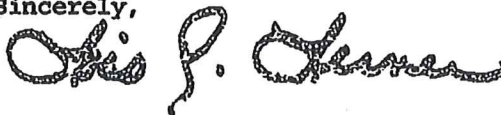
Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)