

Tax Exemption Concurrence for Nonprofit Low-Income Family Housing Providers

This board policy provides an avenue for nonprofit low-income family housing providers to request concurrence of property tax exemptions in response to a nonprofit corporation low-income housing tax exemption authorized by ORS 307.540 to 307.548 and approved by the City of Salem, City of Keizer, Marion County, or Polk County, which may lower costs for certain low-income housing providers and supports an identified need for low-income family housing in the Salem-Keizer community.

The Salem-Keizer School Board will consider concurring with property tax exemptions for nonprofit low-income family housing providers that are approved by the municipal/county governments within the school district's boundaries: City of Salem, City of Keizer, Marion County, and Polk County. The process for making a request is as follows:

1. The nonprofit low-income housing provider shall submit a request for concurrence of property tax exemption in writing to the Superintendent, including evidence (e.g., approved application, official meeting minutes, or other formal notification), that the appropriate municipal/county government has approved the request. The requestor must identify how many units will be offered to serve families and demonstrate that notification has been made to all other taxing jurisdictions.
2. Upon receipt of the request for concurrence of property tax exemption, the school board will place the item as a first reading on an upcoming regular board business meeting that is determined to be within a reasonable timeframe to allow for proper notifications and collection of documentation. The item may be placed as a second reading and/or action item on the agenda of a future regular board business meeting as the board determines necessary.
3. Upon receipt of the request, the district will notify all other taxing jurisdictions of the board meeting date and time at which the request is being considered.
4. Upon approval of the request, the concurrence for tax exemption will be valid for as long as the granting authority continues to renew the exemption. Each extension will be dependent upon the municipal/county government's certification/verification process as contained in ordinance or resolution. Annually, by December 15 of each year, the chief operations officer will confirm that the granting authority has extended the exemption.

It is the responsibility of the requestor to work within the district's parameters and follow the process in a manner that allows the requestor to meet its own deadlines.

Monitoring Method: Board Self-assessment

Monitoring Frequency: Annually