



A place where families and businesses thrive.

2026

**Non-Profit Corporation
Property Tax Exemption Application**

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

February 27, 2026

SUBMIT COMPLETED APPLICATION TO:

**FOREST GROVE COMMUNITY DEVELOPMENT DEPARTMENT
c/o: DAN RIORDAN
PO BOX 326
FOREST GROVE, OR 97116
driordan@forestgrove-or.gov
(503) 922-3226**

*Implementing provisions of ORS307.540-548

INSTRUCTIONS

The Oregon legislature authorizes a property tax exemption for low-income housing held by charitable, nonprofit organizations. The tax exemption is intended to benefit low-income persons² and is available for qualifying property located in the City of Forest Grove. Specific provisions that govern the City of Forest Grove's Nonprofit Corporation Low-income Tax Exemption Program are provided in the Forest Grove City Code Sections 37.01 to 37.06.

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.
 - Applicants who are leaseholders must have a signed leasehold agreement by the application deadline.
 - Applications for the exemption must be made annually. Applications for the current year are due by **February 27, 2026**. *Applicants may also apply for the exemption for properties expected to be acquired after March 1 and before July 1 of the tax year but the application form must be submitted within 30 days of property acquisition.*
 - The application for tax exemption is for property that is, or will be, owned or leased from July 1st through June 30 of the year for which the tax exemption is requested. **If the property changes ownership between July 1st and June 30th of the year for which the tax exemption is requested, please notify the City of Forest Grove 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.
 - Any renewal application for a property that has been previously exempted from taxation will be evaluated on criteria used to grant the original exemption.

EXHIBIT A: INCOME LIMITS FOR FY 2026

INCOME CATEGORY	PERSONS IN FAMILY							
	1	2	3	4	5	6	7	8
LOW (80% AMI)	\$ 69,550	\$ 79,450	\$ 89,400	\$ 99,300	\$107,250	\$ 115,200	\$123,150	\$131,100
LOW (60% AMI)	\$ 52,140	\$ 59,580	\$ 67,020	\$ 74,460	\$80,460	\$ 86,400	\$92,430	\$ 98,430
VERY LOW (50% AMI)	\$ 43,450	\$ 49,650	\$ 55,850	\$62,050	\$67,050	\$ 72,000	\$ 76,950	\$81,950
EXTREMELY LOW (30% AMI)	\$ 26,100	\$ 29,800	\$ 33,550	\$ 37,250	\$ 40,250	\$43,250	\$46,200	\$ 49,200

AMI = Area Median Income for Washington County.

The 60% AMI limit applies only to the first year of the property tax exemption to allow for increases in household income in subsequent years.



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Received By:

**2026
Non-Profit Corporation Low
Income Property Tax Exemption
Application**

Date Received:

Section A: Applicant Information (Type or Print)

Date

Corporation
Name

Primary Contact Name

Primary Contact Phone

Primary Contact Email

Business Mailing Address:

City

State

ZIP Code

Section B: Entity Type (Check Box)

Partnership

Limited Partnership

Corporation

Limited Liability Corporation

Community Development Corporation:

S-Corporation

Other (specify)

Section D: Description of Charitable Purpose and Project Benefits

Does the Applicant Own the Subject Property? Yes No

If the applicant does not own the subject property, does the applicant have a leasehold interest in the property? Yes No

If the property is leased, please explain to what extent the lease agreement coincides with the time frame of the qualifying tax year:

Is the property being held for future low-income housing development? Yes No

If the property is being held for future low-income housing development, please describe the total number of units, number of bedrooms in each unit, project amenities and the income levels that will be served by the development.

Total Number of Units: Number of bedrooms in each unit:
Project Amenities:
Income levels that will be served:

Briefly describe your organizations charitable purpose related to housing:

Is all or a portion of the property being used for the charitable purpose? Yes No

If a portion is being used for the charitable purpose, please indicate the approximate percentage:

Will cost savings resulting from the property tax exemption enable you to do any of the following:

Reduce Rents that your low-income residents pay? Yes No

If rent is reduced specify by approximately how much:

Will low-income tenants receive greater services as a result of the property tax exemption?

If yes, in what ways? Briefly describe. Yes No

Will low-income residents receive any other benefits as a result if the low-income property tax exemption? Yes No

If yes, in what ways?

The holding period may not exceed six years. When did the holding period begin?

Section E: Declarations

1. I have attached to this application the IRS declaration of the status of applicant 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 USC 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 -307.548 (Chapter 660 Oregon Laws 1985, as amended by Chapter 756 Oregon Laws 1987) and modified by Forest Grove Code Section 3.20.

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 provided in Forest Grove Code of Ordinances §37.02, and I certify that the corporation meets that criteria.

6. 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 tax exemption program authorized by ORS 307.540 - 307.548 and administered through Forest Grove Code of Ordinances §37.02.

By:

Agency Chief Executive Officer (Signature)

By:

Agency Chief Executive Officer (Print of Type)

For:

Corporate Name (Print of Type)

SUBSCRIBED AND SWORN to before me this day of _____, 2026

Notary Public (Signature)

My Commission Expires: