



2026
Non-Profit Corporation
Property Tax Exemption Application

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

Due No Later Than
February 13, 2026

SUBMIT COMPLETED APPLICATION VIA EMAIL TO:

City of Lincoln City
City Manager
c/o Michael Phillips, Executive Assistant
mphillips@lincolncity.org

OR

BY MAIL:

City of Lincoln City
City Manager
c/o Michael Phillips, Executive Assistant
PO Box 50
Lincoln City, OR 97367

*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 persons and is available for qualifying property located in the City of Lincoln City. Specific provisions that govern the City of Lincoln City's Nonprofit Corporation Low-income Tax Exemption Program are provided in the Lincoln City City Code Sections [3.18.005-3.18.060](#).

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 13, 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 Lincoln City 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.

The application shall include the following information as applicable:

1. A description of the property for which the exemption is requested;
2. A description of the charitable purpose of the project and whether all or a portion of the property is being used for that purpose;
3. A certification of income levels of low-income occupants;
4. A description of how the tax exemption will benefit project residents;
5. A description of the development of the property if the property is being held for future low-income housing development;
6. A declaration certifying that the corporation has been granted exemption from income taxation under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) or (4) of the Internal Revenue Code; and
7. A certification that the corporation meets the criteria provided for in [LCMC 3.18.020\(A\)\(5\)](#).

The applicant shall verify the information in the application by oath or affirmation.
(Ord. 2022-27 § 1)



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

Received By:

Date Received:

Section A: Applicant Information (Type or Print)

Date: Corporation Name:

Primary Contact Name: Title: 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: 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 Lincoln City Code Section 3.18.005-3.18.060.

- 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 Lincoln City Code of Ordinances 2022-27, 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 Lincoln City Code of Ordinances 2022-27.

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 _____, _____.

Notary Public (Signature)

My Commission Expires: