

## Fact Sheet

# Oregon Farmworker Housing Tax Credit Program



*“Dedicated to Improving the  
Quality of Life for  
Farmworkers and their  
Families in Oregon”*

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### CASA’s Mission and History

Community and Shelter Assistance Corporation (CASA of Oregon) was established in 1988 in response to the housing needs of Oregon farmworkers and their families. Since its inception, CASA has worked primarily with local community organizations and housing sponsors to develop housing and to assist in improving the overall quality of life for farmworkers and their families.

CASA provides a full range of development services for seasonal and year-round rental housing and homeownership opportunities. These services include needs assessments and market studies, site selection and land use, finance packages (private and public), funding applications, design and construction oversight and property/asset management. CASA has also prepared and made available resources in a variety of areas supporting farmworker families and housing including a comprehensive resource directory, homeownership information and training opportunities. CASA’s service area is the State of Oregon, concentrating development activities in areas with a significant farmworker population.

Please contact us if you have any questions or need further information regarding CASA.



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CASA of Oregon can provide an overview on the Oregon Farmworker Housing Tax Credits Program and answer many of the questions you may have. CASA was consulted in the design of the program and has been instrumental in helping growers and non-profits use the credits as a funding source. However, CASA encourages you to seek additional information from Oregon Housing and Community Services Department.

***This document is for informational purposes only. Any investment in tax credits involves an assessment of risk. Consult with your tax accountant or attorney regarding any investment in these credits.***

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# Oregon Farmworker Tax Credit Program (Growers, Investors)

## “Lower taxes and support agriculture and farmworker housing at the same time”

### Overview

An individual or organization that invests in farmworker housing may receive a credit to offset their personal or business state tax liability. These credits can be used by individuals, business entities, corporations, S corporations, virtually any organization with Oregon Tax Liability.

The Farmworker Housing Tax Credit Program is managed by the Oregon Housing and Community Services Department (OHCS) and Oregon Department of Revenue (ODOR). It’s a State income tax credit available to persons or organizations who invest in farmworker housing.

### What is the credit

- ◆ A credit against State of Oregon taxes that is used to encourage investment in developing and rehabilitating safe decent and affordable farmworker housing.
- ◆ An owner or investor is eligible for credits equal to no more than 50% of the eligible cost of the project. Eligible cost include construction costs, financing costs, excavation, etc. Land costs are ineligible.
- ◆ An owner developing or rehabilitating farmworker housing applies for an allocation of credits. The owner may transfer up to 80% of the credit.

### How to get the Credit

1. An owner of a proposed farmworker housing project applies to OHCS for an allocation of credits. An owner may apply on behalf of an entity (investor) which wishes to use the credits.
2. OHCS allocates credits to the owner/ investor.
3. The investor and owner may agree to trade the credits -usually for \$0.70 - \$0.90 per \$1.00 of credit.
4. The housing is constructed meeting all applicable building codes, safety and health standards.
5. If the housing is subject to registration as a labor camp, the owner must demonstrate that they meet all OR-OSHA regulations.
6. Owner may be required to file a deed restriction by the investor.

### When the Project is Complete

- ◆ Submit proof of occupation by farmworker(s).
- ◆ Submit proof that housing meets occupational and health safety standards.

### In the year the project is complete the tax payer begins claiming the credits

- ◆ Up to 20% of the credits can be used annually.
- ◆ The credits can be applied to estimated tax liability on a quarterly basis.
- ◆ Any unused credits can be rolled forward for nine years from the year the project was completed.
- ◆ The amount claimed in any one year cannot exceed the actual tax liability of the tax payer.

### Maintaining the Credit

Each year thereafter, the owner must:

1. File an annual certification that the property is well maintained.
2. File an annual certification that the property is occupied by farmworkers and their families.
3. Register the housing as a labor camp, if required.