
SUBSTITUTE HOUSE BILL 2848

State of Washington 60th Legislature 2008 Regular Session

By House Housing (originally sponsored by Representatives Ormsby, Barlow, Springer, and Simpson)

READ FIRST TIME 01/30/08.

1 AN ACT Relating to a voluntary contribution program for property
2 owners taking the multifamily property tax exemption; amending RCW
3 84.14.100; adding a new section to chapter 84.14 RCW; and providing
4 expiration dates.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.14 RCW
7 to read as follows:

8 (1) Beginning in 2009, cities with property owners taking an
9 exemption under this chapter, as well as counties within which such
10 cities exist, shall establish a voluntary contribution program. Each
11 year, county treasurers, with the assistance of cities subject to this
12 section, shall notify property owners taking an exemption under this
13 chapter: (a) Indicating the property owner's exempt value and exempt
14 amount under this chapter for the calendar year; (b) describing the
15 contribution program under this section; and (c) requesting the
16 property owner to make a voluntary contribution under this section in
17 any amount designated either to the city or to the county within which
18 the property is located. A county treasurer must distribute amounts
19 collected under this section to the appropriate city, cities, or county

1 designated by the property owner. A city or county receiving a payment
2 under this section must deposit the money in a new or existing
3 segregated account to be used for the housing-related purposes
4 described in subsection (2) of this section. A city or county may
5 match amounts contributed by property owners.

6 (2) Moneys received under this section must be used exclusively for
7 activities that provide housing opportunities for very low-income
8 households with incomes at or below eighty percent of the area median
9 income. Eligible housing activities include:

10 (a) Acquiring, constructing, or rehabilitating housing projects or
11 units within housing projects, including units for homeownership,
12 rental units, seasonal and permanent farm worker housing units, single
13 room occupancy units, transitional housing units, supportive housing
14 units, and homeless shelter units;

15 (b) Operating and maintaining housing projects or units within
16 housing projects, including emergency homeless shelters, youth
17 shelters, transitional housing, and permanent housing;

18 (c) Providing rental vouchers for persons who are homeless or in
19 immediate danger of becoming homeless;

20 (d) Providing services to prevent homelessness, such as emergency
21 eviction prevention programs and including temporary rental and
22 mortgage assistance to prevent homelessness;

23 (e) Providing temporary services to assist persons leaving state
24 institutions and other state programs to prevent them from becoming or
25 remaining homeless; and

26 (f) Renting and furnishing dwelling units for the use of homeless
27 persons.

28 (3) Any county receiving moneys as a result of the program created
29 in this section must provide annually to the appropriate city in which
30 a donor property is located: The total amount received, the affordable
31 housing activities funded, and the outcomes of those activities.

32 (4) For the purposes of this section, "exempt amount" means the
33 aggregate tax rate multiplied by the assessed value exempt under this
34 chapter for the year.

35 (5) This section expires December 31, 2013.

36 **Sec. 2.** RCW 84.14.100 and 2007 c 430 s 10 are each amended to read
37 as follows:

1 (1) Thirty days after the anniversary of the date of the
2 certificate of tax exemption and each year for the tax exemption
3 period, the owner of the rehabilitated or newly constructed property
4 shall file with a designated authorized representative of the city an
5 annual report indicating the following:

6 (a) A statement of occupancy and vacancy of the rehabilitated or
7 newly constructed property during the twelve months ending with the
8 anniversary date;

9 (b) A certification by the owner that the property has not changed
10 use and, if applicable, that the property has been in compliance with
11 the affordable housing requirements as described in RCW 84.14.020 since
12 the date of the certificate approved by the city;

13 (c) A description of changes or improvements constructed after
14 issuance of the certificate of tax exemption; and

15 (d) Any additional information requested by the city in regards to
16 the units receiving a tax exemption.

17 (2) All cities, which issue certificates of tax exemption for
18 multiunit housing that conform to the requirements of this chapter,
19 shall report annually by December 31st of each year, beginning in 2007,
20 to the department of community, trade, and economic development. The
21 report must include the following information:

22 (a) The number of tax exemption certificates granted;

23 (b) The total number and type of units produced or to be produced;

24 (c) The number and type of units produced or to be produced meeting
25 affordable housing requirements;

26 (d) The actual development cost of each unit produced;

27 (e) The total monthly rent or total sale amount of each unit
28 produced;

29 (f) The income of each renter household at the time of initial
30 occupancy and the income of each initial purchaser of owner-occupied
31 units at the time of purchase for each of the units receiving a tax
32 exemption and a summary of these figures for the city; (~~and~~))

33 (g) The value of the tax exemption for each project receiving a tax
34 exemption and the total value of tax exemptions granted;

35 (h) The amount voluntarily contributed to the county treasurer by
36 property owners under section 1 of this act;

37 (i) The amount designated to the city, the activities funded by the

1 city with the moneys acquired under section 1 of this act, and the
2 outcomes of those activities; and

3 (j) The amount designated for the county, the activities funded by
4 the county with the moneys acquired under section 1 of this act, and
5 the outcomes of those activities.

6 (3) This section expires December 31, 2013.

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