

**RCW 84.14.090 Filing requirements for owner upon completion—
Determination by city or county—Notice of intention by city or county
not to file—Extension of deadline—Appeal.** (1) Upon completion of
rehabilitation or new construction for which an application for a
limited tax exemption under this chapter has been approved and after
issuance of the certificate of occupancy, the owner must file with the
city or county the following:

(a) A statement of the amount of rehabilitation or construction
expenditures made with respect to each housing unit and the composite
expenditures made in the rehabilitation or construction of the entire
property;

(b) A description of the work that has been completed and a
statement that the rehabilitation improvements or new construction on
the owner's property qualify the property for limited exemption under
this chapter;

(c) If applicable, a statement that the project meets the
affordable housing requirements as described in RCW 84.14.020; and

(d) A statement that the work has been completed within three
years of the issuance of the conditional certificate of tax exemption.

(2) Within thirty days after receipt of the statements required
under subsection (1) of this section, the authorized representative of
the city or county must determine whether the work completed, and the
affordability of the units, is consistent with the application and the
contract approved by the city or county and is qualified for a limited
tax exemption under this chapter. The city or county must also
determine which specific improvements completed meet the requirements
and required findings.

(3) If the rehabilitation, conversion, or construction is
completed within three years of the date the application for a limited
tax exemption is filed under this chapter, or within an authorized
extension of this time limit, and the authorized representative of the
city or county determines that improvements were constructed
consistent with the application and other applicable requirements,
including if applicable, affordable housing requirements, and the
owner's property is qualified for a limited tax exemption under this
chapter, the city or county must file the certificate of tax exemption
with the county assessor within ten days of the expiration of the
thirty-day period provided under subsection (2) of this section.

(4) The authorized representative of the city or county must
notify the applicant that a certificate of tax exemption is not going
to be filed if the authorized representative determines that:

(a) The rehabilitation or new construction was not completed
within three years of the application date, or within any authorized
extension of the time limit;

(b) The improvements were not constructed consistent with the
application or other applicable requirements;

(c) If applicable, the affordable housing requirements as
described in RCW 84.14.020 were not met; or

(d) The owner's property is otherwise not qualified for limited
exemption under this chapter.

(5) If the authorized representative of the city or county finds
that construction or rehabilitation of multiple-unit housing was not
completed within the required time period due to circumstances beyond
the control of the owner and that the owner has been acting and could
reasonably be expected to act in good faith and with due diligence,
the governing authority or the city or county official authorized by

the governing authority may extend the deadline for completion of construction or rehabilitation for a period not to exceed twenty-four consecutive months. For preliminary or final applications submitted on or before February 15, 2020, with any outstanding application requirements, such as obtaining a temporary certificate of occupancy, the city or county may choose to extend the deadline for completion for an additional five years. The five-year extension begins immediately following the completion of any outstanding applications or previously authorized extensions, whichever is later.

(6) The governing authority may provide by ordinance for an appeal of a decision by the deciding officer or authority that an owner is not entitled to a certificate of tax exemption to the governing authority, a hearing examiner, or other city or county officer authorized by the governing authority to hear the appeal in accordance with such reasonable procedures and time periods as provided by ordinance of the governing authority. The owner may appeal a decision by the deciding officer or authority that is not subject to local appeal or a decision by the local appeal authority that the owner is not entitled to a certificate of tax exemption in superior court under RCW 34.05.510 through 34.05.598, if the appeal is filed within thirty days of notification by the city or county to the owner of the decision being challenged. [2021 c 187 § 10; 2012 c 194 § 8; 2007 c 430 § 9; 1995 c 375 § 12.]