

**RCW 84.52.105 Affordable housing levies authorized—Declaration of emergency and plan required.** (1) A county, city, or town may impose additional regular property tax levies of up to fifty cents per thousand dollars of assessed value of property in each year for up to ten consecutive years to finance affordable housing for very low-income households, and affordable homeownership, owner-occupied home repair, and foreclosure prevention programs for low-income households, when specifically authorized to do so by a majority of the voters of the taxing district voting on a ballot proposition authorizing the levies. If both a county, and a city or town within the county, impose levies authorized under this section, the levies of the last jurisdiction to receive voter approval for the levies must be reduced or eliminated so that the combined rates of these levies may not exceed fifty cents per thousand dollars of assessed valuation in any area within the county. A ballot proposition authorizing a levy under this section must conform with RCW 84.52.054.

(2) The additional property tax levies may not be imposed until:

(a) The governing body of the county, city, or town declares the existence of an emergency with respect to the availability of housing that is affordable to very low-income households or low-income households in the taxing district; and

(b) The governing body of the county, city, or town adopts an affordable housing financing plan to serve as the plan for expenditure of funds raised by a levy authorized under this section, and the governing body determines that the affordable housing financing plan is consistent with either the locally adopted or state-adopted comprehensive housing affordability strategy, required under the Cranston-Gonzalez national affordable housing act (42 U.S.C. Sec. 12701, et seq.), as amended.

(3) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Low-income household" means a single person, family, or unrelated persons living together whose income is at or below eighty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

(b) "Very low-income household" means a single person, family, or unrelated persons living together whose income is at or below fifty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

(4) The limitations in RCW 84.52.043 shall not apply to the tax levy authorized in this section. [2020 c 253 § 2; 1995 c 318 § 10; 1993 c 337 § 2.]

**Effective date—2020 c 253:** "This act takes effect October 1, 2020." [2020 c 253 § 4.]

**Effective date—1995 c 318:** See note following RCW 82.04.030.

**Findings—2020 c 253; 1993 c 337:** "The legislature finds that:

(1) Many very low-income and low-income residents of the state of Washington are unable to afford housing that is decent, safe, and appropriate to their living needs;

(2) Recent federal housing legislation conditions funding for affordable housing on the availability of local matching funds;

(3) Current statutory debt limitations may impair the ability of counties, cities, and towns to meet federal matching requirements and, as a consequence, may impair the ability of such counties, cities, and towns to develop appropriate and effective strategies to increase the availability of safe, decent, and appropriate housing that is affordable to very low-income households and low-income households; and

(4) It is in the public interest to encourage counties, cities, and towns to develop locally based affordable housing financing plans designed to expand and preserve the availability of housing that is decent, safe, affordable, and appropriate to the living needs of very low-income households and low-income households of the counties, cities, and towns." [2020 c 253 § 1; 1993 c 337 § 1.]