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THE CITY OF SEATTLE
OFFICE OF HOUSING
DIRECTOR'S RULE
MULTIFAMILY PROPERTY TAX EXEMPTION PROGRAM

Housing Rule 02-2016

Clarification of Defined Terms Multifamily Housing, Permanent Residential Occupancy, and Project

(1) Introduction.

SMC 5.73.020.B includes the following definitions:

- "Multifamily Housing" means a building or buildings, including associated housing improvements, having four or more Dwelling Units in each building, or four or more housing units in a Congregate Residence, designed for Permanent Residential Occupancy, either rental or Owner-occupied, resulting from new construction or rehabilitation or conversion of vacant, underutilized, or substandard buildings.

- "Permanent Residential Occupancy" means Multifamily Housing that provides either rental or owner occupancy for a period of at least one month. This excludes hotels and motels that predominately offer rental accommodation on a daily or weekly basis.

- "Project" means the Multifamily Housing or portion of the Multifamily Housing that is to receive the tax exemption.

This rule clarifies the definitions of "Multifamily Housing", "Permanent Residential Occupancy", and "Project" in Chapter 5.73.020.B of Seattle Municipal Code.

(2) Interpretation.

The Project must contain all of the units designated for Permanent Residential Occupancy in the building or buildings that comprise the Multifamily Housing. Provision is made for the Project to comprise a portion of the Multifamily Housing in order to accommodate cases in which a subset of units designed for Permanent Residential Occupancy do not receive the tax exemption because they are otherwise subject to deeper affordability requirements. Outside of this scenario, any portion of the Multifamily Housing not dedicated to Permanent Residential Occupancy must be dedicated to either a temporary residential use, such as hotels and motels, or a non-residential use, such as retail space, office space, or improvements associated with such non-residential use.

Approved _____ **Effective** 7/26/16
Steve Walker, Director