



Multifamily Tax Exemption (MFTE) Program 6 Application Process Overview

The latest iteration of MFTE – Program 6 – took effect in October of 2019. This document provides a general overview of the administrative steps involved with applying under Program 6, but it is not intended to be a comprehensive resource or to respond to all possible scenarios. For additional details, refer to Chapter 5.73 of the Seattle Municipal Code and consult program staff.

- The **MFTE Initial Application** is submitted at least 180 days before TCO. OH will review the MFTE Initial Application and follow up with any questions or to request additional documents.
- If the Initial Application is approved, OH will draft an **MFTE Agreement**, which is signed by both parties and recorded on the title of the property where the development is located.
- Once the Agreement is recorded OH issues a **Conditional Certificate** of MFTE participation, which expires three years after the date the MFTE Initial Application was received.
- If the Conditional Certificate is about to expire, the property may be eligible for an **Extension to the Conditional Certificate** for up to 24 months. Owners must apply for an extension at least 60 days prior to expiration of the Conditional Certificate.
- Forty-five days before leasing, the owner or their designee contacts OH to submit their **MFTE unit list proposal**, in accordance with the MFTE Distribution, Comparability and Bedroom Criteria. OH will review the proposal and request changes if the proposal is found to be deficient with respect to the [MFTE Distribution, Comparability and Bedroom Criteria](#). Following preliminary approval of the proposal, a **property inspection** will be scheduled to confirm the information in the proposal.
- Two weeks before leasing the owner or their designee completes **Affirmative Marketing**, using forms provided by OH, which are available on the MFTE webpage or from staff upon request.
- Within 30 days of the issuance of TCO (or permanent certificate of occupancy if no temporary certificate is issued, or as documented by the final building permit inspection if no certificate of occupancy is required) the owner must submit the **MFTE Final Certificate Application**. OH will review the MFTE Final Certificate Application and follow up with any questions or to request additional documents.
- If the MFTE Final Certificate Application is approved, the **Final Certificate of Tax Exemption** will be issued, the King County Assessor will be notified that the property is approved for tax exemption starting January 1 of the next calendar year, and OH's Asset Management Team will begin monitoring the project for ongoing compliance.