

## **CITY COUNCIL AGENDA ITEM**

### **CITY OF SHORELINE, WASHINGTON**

**AGENDA TITLE:** Approval of Multi-Family Tax Exemption Program Contract with WZL Enterprises LLC for the Paramount Apartments Phase 1 Project Located at 304 NE 152<sup>nd</sup> Street

**DEPARTMENT:** Recreation, Cultural and Community Services  
City Manager's Office

**PRESENTED BY:** Kerry Feeman, Housing and Human Services Coordinator  
Nate Daum, Economic Development Manager

**ACTION:**        ☐ Ordinance        ☐ Resolution        ☒ Motion  
                 ☐ Public Hearing    ☐ Discussion

**PROBLEM/ISSUE STATEMENT:**

The City Manager has approved an application by WZL Enterprises LLC for a Multi-Family Limited Property Tax Exemption (MFTE; also known as PTE for Property Tax Exemption) on a project known as Paramount Apartments Phase 1. The applicant has agreed to a contract (Attachment A) with the City stating that the residential improvements of their projects will be exempt from property taxation for 20 years in exchange for providing affordable housing and other conditions. Shoreline Municipal Code (SMC) Section 3.27.060 specifies that City Manager approval is subject to approval by the City Council. Tonight, staff is seeking Council approval of this MFTE contract for this project located at 304 NE 152<sup>nd</sup> Street.

**RESOURCE/FINANCIAL IMPACT:**

During the development of an MFTE project, the value of the improvements is taxable until the City certifies completion of the project and compliance with MFTE requirements. On the following January 1<sup>st</sup>, the 12-year or 20-year tax exemption begins, but this does not reset tax revenues. Forgone taxes are only those levied on the difference between the value assessed during construction and full value upon completion. The balance will not be added to the assessed value until the 21<sup>st</sup> year. When the assessor last valued properties, construction had not begun so a precise estimate was not calculated.

For the purposes of this report, zero tax revenue to the City on the value of the improvements was assumed during the 20-year exemption period. However, due to the assumed increase in population, staff estimates tax revenues to the City from this project would, overall, increase despite the exemption on the improvements. Staff and consultant time is required to process applications, file annual reports to the state and King County, and to monitor compliance with affordable housing requirements. More detailed financial information about this project can be found in the Resource/Financial Impact Section later in this report.

### **RECOMMENDATION**

Staff recommends that the City Council approve the MFTE Contract with WZL Enterprises LLC for the Paramount Apartments Phase 1 Project Located at 304 NE 152<sup>nd</sup> Street.

Approved By:            City Manager ***DT***            City Attorney ***MK***

## **BACKGROUND**

The Multi-Family Tax Exemption (MFTE; also known as PTE for Property Tax Exemption) program was instituted by the state legislature to provide incentives to construct multi-family housing and later amended to help create affordable housing. According to the conclusions of the Growth Management Act and the State legislature, multi-family housing and affordable housing are needed throughout the Puget Sound metropolitan area to help mitigate negative environmental impacts of population growth in the region.

The MFTE program provides the property owner an exemption from the *ad valorem* property taxes on new or rehabilitated housing improvements (including residential parking) for the duration of the exemption period. Shoreline has offered an MFTE program in nine (9) designated Residential Targeted Areas for many years. Shoreline Municipal Code (SMC) Chapter 3.27 was most recently updated in 2021 by the adoption of Ordinance No. 944. The current Shoreline MFTE program requires that at least 20% of the project be affordable and provides a qualified project 12 or 20 years of exemption from property taxation.

The 2022 Property Tax Exemption Program Report (Attachment B) provides a listing of the projects currently enrolled in the City's MFTE program, along with those that have received a Conditional MFTE Certificate.

## **DISCUSSION**

The City Manager has approved an application by WZL Enterprises LLC for Paramount Apartments Phase 1 (Attachment A). The Paramount Apartments Phase 1 project complies with all applicable requirements of RCW 84.14.060 and SMC 3.27.040. The next step in the MFTE process is for the City Council to approve or deny the contract that defines the terms under which the City will grant property tax exemptions, including binding the property to provide affordable housing for the period according to RCW 84.14 and Chapter 3.27 SMC.

Project details for the Paramount Apartments Phase 1 project include:

Location:	304 NE 152 <sup>nd</sup> St
Residential Targeted Area:	145 <sup>th</sup> Street Station Sub-area
Units provided:	35
Affordable units provided:	7
Duration of tax exemption:	20 years
Affordability levels:	1-bedroom units-70% of the King County Area Median Income (AMI)
Duration of affordability:	99 years
Expected completion:	May 2023
Permit number:	MFR18-2671

## **Next Steps**

If the City Council approves the proposed contract, the City Manager will issue Conditional Certificates of Property Tax Exemption to the applicant. The applicant has

three years from the date the application was approved to complete the project and then may apply to the City for a Final Certificate. The City Manager may approve (or deny) the Final Certificate application without Council action. If approved, the City will file the Final Certificate with the County Assessor and the residential improvements will be exempt beginning the following January 1<sup>st</sup>.

### **RESOURCE/FINANCIAL IMPACT**

During the development of an MFTE project, the value of the residential improvements is taxable until the City certifies completion of the project and compliance with MFTE requirements. On the following January 1<sup>st</sup>, the 12 or 20-year tax exemption on residential improvements begins, but this does not reset tax revenues for the City or other districts. That taxation—typically less than 100% of the ultimate, finished-project value—is effectively shifted to other taxpayers. If, in the event an assessment of the property is filed at 100% completion, but before issuance of a final certificate of tax exemption, the total value of the project could be added to the City's total assessed value. As an MFTE project, the exempted taxes on the improvements would, in that case be collected from taxpayers across the City. This shift to the City's approximately 22,000 households would amount to approximately \$15,840 in City share of property taxes, or \$0.72 per household per year.

The tax foregone is only that amount levied on the difference between the assessed value when evaluated during construction and upon completion. The balance will not be added to the assessed value until the 21<sup>st</sup> year. When the assessor last valued properties, construction had not begun so a precise estimate was not calculated. For the purposes of this report, zero tax revenue to the City on the value of the improvements was assumed during the 20-year exemption period. However, due to the assumed increase in population, staff estimates tax revenues to the City overall would increase despite the exemption on the improvements.

Staff and consultant time is required to process applications, file annual reports to the state and King County, and to monitor compliance with affordable housing requirements.

#### **Tax Exemption Savings**

While assessor's data won't be available until the project is constructed, rough estimates based on other Shoreline MFTE projects suggest that over the 20 years of exemption the owner will save somewhere between \$238,000 to \$262,000 in city taxes and \$2,240,000 to \$2,470,000 from all taxing districts (about \$335,000 per affordable unit).

#### **Public Benefit Calculation**

Attachment C to this staff report provides the current income and rent limits for Shoreline. Using the reported market rents of another new, nearby property, the City estimates the 20-year value of the affordable housing (the public benefit) to be approximately \$930,000 or \$132,000 per affordable unit. (This "rent gap" could turn out to be higher or lower, depending on relative changes between market and affordable rents over time.)

### **Limited Fiscal Analysis**

Although the valuation of the project may not be fully on the City's tax rolls for 20 years, therefore lowering the amount of new property tax collected, there are other revenue streams that will be generated by the project and the occupants of the units to off-set the costs of providing services to the new residents. These include one-time revenues and on-going revenues, which are highlighted below.

#### **Estimated One-time City Revenues**

One-time revenues for this project include the following:

- **Real Estate Excise Tax (REET):** REET is collected when a property is sold, and the REET collected by the City on the developer's purchase of this property is estimated at approximately \$9,000.
- **Sales & Use Tax:** Sales and use tax is collected by the City on construction when a project is developed in Shoreline. The City's share of sales taxes, which are collected on the total of a project's hard and soft costs, are estimated at \$98,700 for this project.
- **Impact Fees:** The City currently collects park and transportation impact fees for all new residential units (single-family and multi-family). Transportation impact fees of \$4,608 per unit were collected. Park impact fees of \$2,838 per unit were collected. In total, \$260,610 in impact fees were collected for the 35 units of this Project. While impact fees are designed to ensure concurrency with a level of service as a result of the growth in population, they also contribute to prioritized projects of benefit to the whole community.

In total, it is anticipated that this project will pay the City an estimated \$368,354 in one-time taxes and fees, not including permit fees. This is outlined in Table 1 below:

***Table 1: Estimated One-time Revenues - Paramount Apartments Phase 1 project***

REET on Land Sale	<b>\$9,000</b>
Sales Tax of 1.05% (Construction)	\$98,700
Impact Fees (35 Units x \$7,446)	\$260,610
<b>Total</b>	<b>\$368,310</b>

#### **On-Going Revenues**

On-going revenues for the project include the following:

- **Sales & Use Tax:** As new residents occupy the multi-family units, they buy goods in Shoreline that generate sales tax. On average, staff estimates that each resident of a multi-family unit generates approximately \$166.85 per year of sales taxes in Shoreline.
- **Utility Taxes:** All residents of multi-family housing use a variety of utilities which are subject to utility taxes and franchise fees. This includes water, wastewater, solid waste, electricity, natural gas, cable, telecommunications, and surface water. On average, staff estimates that each resident of a multi-family unit generates approximately \$114.77 per year of utility taxes.
- **State Shared Revenues:** Many of the state shared revenues distributed to the City are based on a per capita basis. Assuming that the average multi-family unit

occupancy is two people per unit, each resident of a unit generates approximately \$36.15 per year of state shared revenues.

Table 2 below provides a comparison of estimated on-going annual city revenues from the property prior to the development, the annual revenues during the 20-year property tax exemption period, and the annual revenues following the expiration of the 20-year tax exemption period. This project is under construction on a former 740 square foot single family home. Due to confidentiality laws, tax data pertaining to an individual taxpayer was not available for staff's analysis of the preexisting use. For a rough estimate, staff determined an equivalent of two (2) taxpayers residing on the property could be substituted. As such, the pre-redevelopment City revenues from the property are estimated to have been approximately \$1,257 per year. Despite the tax exemption on the improvements, this total would increase during the 20-year tax exemption period to approximately \$22,865 per year. By staff's analysis, 97% of those ongoing annual revenues could be attributed to the new residents, not the building developer or owner. Following the expiration of the tax exemption, the addition of the higher assessed value of the new improvements could bring this total to approximately \$38,685 in revenues to the City, 57% of which could be attributed to the new residents.

***Table 2: Estimated Annual Revenue – Paramount Apartments Phase 1 project***

	<b>Pre-Development</b>	<b>Development and MFTE Program Duration</b>	<b>Post MFTE Program</b>
<b>Assumptions</b>		(Years 1-20)	(Years 21+)
<b>Total Units</b>	0	35	35
<b>MFTE Program-Enrolled Affordable Units</b>	0	7	7
<b>Population</b>	2	35	35
<b>Property Tax (Land)</b>	\$622	\$622	\$622
<b>Property Tax (Improvements)</b>	0	0	\$15,820
<b>Sales Tax</b>	\$334	\$11,680	\$11,680
<b>Utility Tax</b>	\$230	\$8,034	\$8,034
<b>State-Shared Revenue (restricted)</b>	\$72	\$2,531	\$2,531
<b>Total (Annual)</b>	\$1,257	\$22,865	\$38,685

### **RECOMMENDATION**

Staff recommends that the City Council approve the MFTE Contract with WZL Enterprises LLC for the Paramount Apartments Phase 1 Project Located at 304 NE 152<sup>nd</sup> Street.

## **ATTACHMENTS**

Attachment A: Proposed MFTE Contract with WZL Enterprises LLC  
Attachment B: 2022 Property Tax Exemption Program Report  
Attachment C: 2021 Income and Rent Limits

WHEN RECORDED, MAIL TO:

City of Shoreline  
17500 Midvale Ave N  
Shoreline, WA 98133

ATTN: City Clerk

**WASHINGTON STATE COUNTY AUDITOR/RECORDER/S INDEXING FORM**

<b>Document Title(s)</b> <i>(or transactions contained therein):</i> <b>MULTI-FAMILY HOUSING LIMITED PROPERTY TAX EXEMPTION CONTRACT –</b>
<b>Reference Number(s) of Documents assigned or released:</b>  <input type="checkbox"/> Additional reference numbers on page ____ of document.
<b>Grantor(s)</b> <i>(Last name first, then first name and initials):</i> 1.WZL Enterprises LLC <input type="checkbox"/> Additional names on page ____ of document.
<b>Grantee(s)</b> <i>(Last name first, then first name and initials):</i> 1. <u>CITY OF SHORELINE, WASHINGTON</u> <input type="checkbox"/> Additional names on page ____ of document.
<b>Legal Description</b> <i>(abbreviated form; i.e., lot, block, plat name, section-township-range):</i> FRANKLIN AND PLAT BOOK: PLAT LOT: 11  <input type="checkbox"/> Additional legal on Exhibit "A" of document.
<b>Assessor's Property Tax Parcel Account Number(s):</b> 263450-0055

**The Auditor/Recorder will rely on the information provided on the form. The staff will not read the document.**



# **MULTI-FAMILY HOUSING LIMITED PROPERTY TAX EXEMPTION CONTRACT**

## **PROJECT NAME**

THIS MULTI-FAMILY HOUSING LIMITED PROPERTY TAX EXEMPTION CONTRACT (the "Contract") is made and entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between the CITY OF SHORELINE, a Municipal Corporation of the State of Washington (the "City"); WZL Enterprises\_\_, a Washington LLC type of company (the "Applicant").

WHEREAS, the City has an interest in stimulating new construction or rehabilitation of multi-family housing in Residential Targeted Areas in order to reduce development pressure on single-family residential neighborhoods, increase and improve housing opportunities, provide affordable housing opportunities, and encourage development densities supportive of transit use; and

WHEREAS, the City has, pursuant to the authority granted to it by Revised Codes of Washington (RCW) Chapter 84.14, designated various areas of the City as Residential Targeted Areas for the provision of a limited property tax exemption for new or rehabilitation multi-family housing; and

WHEREAS, the City has, as set forth in Chapter 3.27 SMC, enacted a program whereby property owners may qualify for a Final Certificate of Tax Exemption which certifies to the King County Assessor that the owner is eligible to receive a limited property tax exemption; and

WHEREAS, the Owner is interested in receiving a limited property tax exemption for constructing 35 units of NEW multifamily housing ("Project") within the 145th Street Station Subarea pursuant to SMC 3.27.030; and

WHEREAS, the Owner submitted to the City a complete application for Property Tax Exemption outlining the proposed Project to be constructed on property located at 304 152nd Street NE in Shoreline, Washington ("Property") and legally described in **Exhibit A** of this Contract; and

WHEREAS, in consideration of the City's approval of Permit No. PLN21-0227, the Owner accepts certain conditions affecting the use of the Property and the improvements authorized by Permit No.MFR18-2671. It is the purpose of this Contract to set forth those

conditions and to impose enforceable restrictions on the use and occupancy of the residential portion of the Property; and

WHEREAS, on April 5, 2022\_\_, the city manager determined that the application met all the eligibility and procedural requirements to qualify for a Conditional Certificate of Acceptance of Property Tax Exemption as provided in Chapter 3.27 SMC, except for entering in to and recording this Contract; and

WHEREAS, on \_\_\_\_\_ the City Council authorized the city manager to execute this contract; and

WHEREAS, the City has determined that the improvements will, if completed as proposed, satisfy the requirements for a Final Certificate of Tax Exemption.

NOW, THEREFORE, for and in consideration of the mutual promises aforesaid and made and relied upon by the parties hereto, and for other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Owner and the City mutually agree as follows:

#### SECTION 1 – DEFINITIONS

Unless otherwise expressly provided herein, the following terms shall have the respective meanings set forth below. If a term is not defined herein, then it shall be defined as provided in Chapter 20.20 SMC or given its usual and customary meaning.

"Affordable Units" means the seven (7) units in the Project designated by the Owner and approved by the City, as set forth in **Exhibit B**, and reserved for occupancy by Eligible Households with maximum rents pursuant to Section 3.

"City's Designee" mean that individual(s) authorized by the City to administer this Contract.

"Completion Date" means the date of the first certificate of occupancy issued by the City for the Project.

"Dwelling Unit" means a residential living facility, used, intended, or designed to provide physically segregated complete independent living facilities for one or more persons, including living, sleeping, cooking and sanitation facilities.

"Eligible Household" means one or more adults and their dependents who meet the qualifications for eligibility set forth in Section 3.F. or Section 3.I.

"Household Income" means gross annual income from all household members over the age of 18 residing in the household. Gross annual income consists of all wages, benefits (e.g., military, unemployment, welfare), interest, and other such income. Income of dependents over the age of 18 who reside within a household for less than three (3) months of the year will not be counted toward Household Income.

"Household Size" means all of the persons, related or unrelated, occupying an Affordable Unit. For the purpose of calculating maximum Housing Expenses, the following assumptions apply:

<u>UNIT TYPE</u>	<u>ASSUMED HOUSEHOLD SIZE</u>	
Studio	1	Person
Open 1-Bedroom	1.5	Persons
1 Bedroom	1.5	Persons
2 Bedroom	3	Persons
3 Bedroom	4.5	Persons

"Housing Expense" means a tenant's costs for rent, parking for one motor vehicle if a parking space is available, Utilities or an equivalent Utility Allowance, and any recurring expenses required by the Owner as a condition of tenancy (including but not limited to renter's insurance, pest control, and sewer system capacity charges). Expenses that the Owner makes optional, such as pet rent, extra storage space, or extra parking, are not considered Housing Expenses for the purpose of this Contract.

"Median Income" means the median family income for the *Seattle-Bellevue, WA HUD Metro FMR Area* as most recently published by the Secretary of Housing and Urban Development (HUD), as amended. In the event that HUD no longer publishes median family income figures, the City may estimate the Median Income applicable to the City in such manner as the City shall determine in its sole discretion.

"Property" means the real property, together with improvements, legally described in **Exhibit A**.

"Project" means the Owner's multi-family residential building containing thirty-five (35) Dwelling Units also known as "Paramount Apartments Phase I."

"Compliance Period" means 20 years from the date of initial occupancy of the Affordable Units.

"SMC" means the Shoreline Municipal Code, as it now exists or hereinafter amended.

"Utility" or "Utilities" means water, electricity, natural gas, sewer, and garbage collection but not including phone, internet service, or cable or satellite television.

"Utility Allowance" means that portion of Housing Expenses that the City determines, from time to time, is adequate for the reasonable Utility costs of Affordable Units in the event the Owner makes tenants responsible for payment for their own Utilities.

## SECTION 2 – THE PROJECT

A. General Description. The Owner will construct the Project for purposes of providing multi-family rental housing, and the Owner shall own, manage, and operate (or cause the management and operation of) the Project. The Owner agrees to construct the Project in compliance with all applicable land use regulations and as approved and permitted by the City. In no event shall such construction provide less than fifty percent (50%) of the space for permanent residential occupancy as required by SMC 3.27.040 (A) (2).

B. The Owner agrees to complete construction of the agreed upon improvements within three (3) years from the date the City issues the Conditional Certificate of Acceptance of Tax Exemption, or within any extension thereof granted by the City.

C. Conversion from Renter-Occupied to Owner-Occupied. In the event the Property is proposed for conversion to a condominium, owner-occupied, or non-rental residential use during the Compliance Period, the Owner must submit to the City for its review a plan for preserving the Affordable Units. The City may consider options which would convert the Affordable Units to owner-occupancy by Eligible Households and are consistent with the provisions of Chapter 3.27 SMC and SMC 20.40.235. The Owner must receive authorization from the City prior to conversion to condominium, owner-occupied, or non-rental residential use. This

section does not waive the Owner's obligations to comply with any other law or regulations pertaining to conversion to ownership use.

### SECTION 3 – AFFORDABLE UNITS FOR ELIGIBLE HOUSEHOLDS

A. Number of Affordable Units. The Project shall include the number and types of Affordable Units as set forth in the table below.

**Dwelling Units in the Project**

Unit Type (Bedrooms)	Affordable Units	Total Units
Studio		
Open 1-bedroom		
1-bedroom	7	35
2-bedroom		
Total	7	35

B. Location. The location of the affordable housing units shall be approved by the City, with the intent that the units are generally mixed with all other market rate housing in the development. Unless otherwise approved by the City, Affordable Units shall not exceed 40% of the dwelling units on any floor of a single building of the Project.

C. Similar Quality Construction. All of the Dwelling Units in the Project shall be constructed of similar quality. The Affordable Unit(s) shall have substantially the same net square footage, equipment, and amenities as other Dwelling Units in the Project with a comparable number of rooms.

D. Designation of Affordable Units. The Owner agrees to designate the Dwelling Units identified in **Exhibit B** as Affordable Units. The Owner, from time to time, may propose to change the specific Dwelling Units designated as Affordable Units herein, in which case the Owner shall notify the City of the proposed change in writing for the City's approval. The City will review the proposed changes and shall approve or deny the proposed changes based upon the criteria that at all times at least 20% of all of the Dwelling Units in the Project are designated as Affordable Units, and provided that at all times the same unit mix and affordability mix is retained.

E. Maximum Rents for Affordable Units.

(1) The Housing Expense of an Affordable Unit shall not exceed thirty percent (30%) of the Income Level relevant for the Unit Type shown in the following table, with adjustments for assumed Household Size.

**Maximum Affordable Rents**

<b>Unit Type</b>	<b>Income Level (Percent of Median Income)</b>
Studio or 1 bedroom	70%
2 or more bedrooms	80%

(2) An Affordable Unit's contract rent shall not exceed the unit's maximum Housing Expense less a Utility Allowance, if applicable, and any other recurring expenses required by the Owner as a condition of rental.

(3) No Affordable Unit's tenant shall have more than one rent increase for the same Unit in any twelve (12)-month period; provided, however, that in the event an Affordable Unit's lease expires and said tenant elects to continue leasing the Affordable Unit on a month-to-month tenancy, and the tenant remains an Eligible Household, the Owner may increase the rent for that Affordable Unit up to once every thirty (30) days but no higher than the maximum contract rent as set forth in this section.

F. Renting Affordable Units to Eligible Households. During the Compliance Period, the Owner shall lease or rent, or make available for lease or rental, to Eligible Households all of the Affordable Units in the Project. If at any time the Owner is unable to rent or lease an Affordable Unit, then the Affordable Unit shall remain vacant pending rental or lease to Eligible Households.

G. Income Qualifications for Eligible Households.

(1) To qualify as an Eligible Household for initial occupancy of an Affordable Unit, a household's Household Income may not exceed the applicable Percent of Median Income set forth in the table below, adjusted for the household's Household Size.

**Maximum Income at Initial Occupancy Maximum**

<b>Bedrooms</b>	<b>Percent of Median Income</b>
Studio or 1 bedroom	70%
2 or more bedrooms	80%

(2) At time of recertification, as provided in Section I below, a tenant will remain an Eligible Household as long as said tenant's Household Income does not exceed the Maximum Income for Recertification.

H. Occupancy Limits for Affordable Units. The Owner shall utilize the following occupancy standards for Affordable Units:

Unit Type	Minimum Occupants
Studio or 1 bedroom	1 person
2-bedroom	2 persons
3-bedroom	3 persons
4-bedroom	4 persons

I. Completion of Certificate of Household Eligibility. Prior to allowing any household to occupy any Affordable Unit, the Owner shall require the prospective tenant to complete a Certification of Household Eligibility ("COHE") that shall be substantially in the form set forth in **Exhibit C**. The Owner shall also undertake a good faith effort to verify the prospective tenant's Household Income, as reported on the completed COHE. The Owner's obligation to verify the reported Household Income shall be limited to requesting copies of and reviewing the prospective tenant's federal income tax returns, unless the Owner has actual knowledge, or reason to believe, that the information provided by the prospective tenant is materially inaccurate. In the event federal income tax returns are not available, the Owner shall verify Household Income using wage or salary statements, or other income records that the City may consider appropriate.

J. Household Eligibility Recertification. At each renewal of a lease for an Affordable Unit, the Owner shall require all tenants occupying Affordable Units to complete and return to the Owner an updated COHE. The Owner shall undertake a good faith effort to verify the reported Household Income as set forth in Section 3(H). If a tenant's Household Income exceeds the Maximum Income for Recertification set forth below when the tenant's lease expires, then within ninety (90) calendar days either (a) the Owner may charge said tenant the current, applicable market rent for the Dwelling Unit and the Owner must designate and rent the next available comparable market rate Dwelling Unit as an Affordable Unit, or (b) the tenant must vacate the Dwelling Unit, unless otherwise prohibited by law, so as to make it available for an Eligible Household.

**Maximum Household Income for Recertification**

Bedrooms	Percent of King County Median Income
Studio or 1 bedroom	90%
2 or more bedrooms	100%

K. Equal Access to Common Facilities. Tenants of the Affordable Units shall have equal access to all amenities and facilities of the Project, such as parking, fitness centers, community rooms, and swimming pools. If a fee is charged for the use of an amenity or facility, then all tenants in the Project must be charged equally for such use. If the City prohibits a fee for certain amenities or facilities included in the Project, such as parking, the Owner shall include such amenities or facilities in the rent price of an Affordable Unit. Parking is not guaranteed for all units and will be provided on a first-come, first-served basis.

**SECTION 4 - MULTI-FAMILY LIMITED PROPERTY TAX EXEMPTION**

A. The City agrees to issue the Owner a Conditional Certificate of Acceptance of Tax Exemption ("Conditional Certificate") once this Contract is approved by the City Council, fully executed, and recorded with the King County Recorder's Office. The Conditional Certificate shall expire three (3) years from the date the City Manager approved the Owner's application for tax exemption, unless extended by the City Manager as provided in SMC 3.27.060(B).

B. The Owner shall, upon completion of the improvements and upon issuance by the City of a temporary or permanent certificate of occupancy, file with the City Manager an application for Final Certificate of Tax Exemption ("Final Certificate") with the information and fees required by SMC 3.27.070. Required information includes:

(1) A statement of expenditures made with respect to each multi-family housing unit and the total expenditures made with respect to the entire Property;

(2) A description of the completed work and a statement of qualification for the exemption;

(3) A statement that the work was completed within the required three-year period or any authorized extension; and



(4) A statement that the Project meets affordable housing requirements of Chapter 3.27 SMC.

C. The City agrees, conditioned on the Owner's successful completion of the improvements in accordance with the terms of this Contract and on the Owner's filing of the materials described in Section B above, to file a Final Certificate with the King County Assessor within forty (40) days of application.

D. The Owner agrees, by December 15 of the year in which the City issued a Final Certificate for the Project, to provide the City information sufficient to complete the City's report to the Washington State Department of Commerce as set forth in SMC 3.27.090(D).

E. If the Owner converts any of the new or rehabilitated multi-family housing units constructed under this Contract into another use, the Owner shall notify the King County Assessor and the City Manager within sixty (60) days of such change in use.

F. Owner agrees that the Contract is subject to the Shoreline Multi-Family Housing Tax Exemption set forth in Chapter 3.27 SMC.

## SECTION 5 – ENFORCEMENT

A. Enforcement Provisions. The Owner shall exercise reasonable diligence to comply with the requirements of this Contract and shall correct any such noncompliance within sixty (60) calendar days after such noncompliance is first discovered by the Owner, or would have been discovered by the exercise of reasonable diligence, or within 60 calendar days after the Owner receives notice of such noncompliance from the City, whichever is earliest; provided however, that such period for correction may be extended by the City if the Owner is exercising due diligence to correct the noncompliance. If such noncompliance remains uncured after such period, then the Owner shall be in default and the City on its own behalf may take any one or more of the following actions:

(1) By any suit, action or proceeding at law or in equity, require the Owner to perform its obligations under this Contract, or enjoin any acts or things which may be unlawful or in violation of the rights of the City hereunder; it being recognized that the beneficiaries of the Owner's obligations hereunder cannot be adequately compensated by monetary damages in the event of the Owner's default;

(2) Have access to, and inspect, examine and make copies of, all of the books and records of the Owner pertaining to the Project. Provided, however, the City shall not divulge such information to any third party unless required by law or unless the same is necessary to enforce the City's rights hereunder; and

(3) Take such other action at law or in equity as may appear necessary or desirable to enforce the obligations, covenants, conditions and agreements of the Owner under this Contract.

#### SECTION 6 - CANCELLATION OF TAX EXEMPTION

A. The City reserves the right to cancel the Final Certificate should the Owner, its successors and assigns, fail to comply with any of the terms and conditions of this Contract, Chapter 3.27 SMC, or for any reason that the Project or that portion of the Property on which the Project is constructed no longer qualifies for the tax exemption.

B. Upon determining that a tax exemption is to be canceled, the City Manager shall notify the Owner by certified mail, return receipt request. The Owner may appeal the determination in accordance with SMC 3.27.100.

C. The Owner acknowledges that, in the event the City cancels the tax exemption, state law requires that an additional real property tax is to be imposed in the amount of (1) the difference between the tax paid and the tax that would have been paid if it had included the value of the non-qualifying improvements, dated back to the date that the improvements became non-qualifying; (2) a penalty of 20% of the difference calculated under (1) of this Paragraph C; and (3) interest at the statutory rate on delinquent property taxes and penalties, calculated from the date the tax would have been due without penalty if the improvements had been assessed without regard to the exemptions provided by Chapter 84.14 RCW and Chapter 3.27 SMC. The Owner acknowledges that, pursuant to RCW 84.14.110, any additional tax owed, together with interest and penalty, become a lien on that portion of the Property on which the Project is constructed and attached at the time the portion of the Property is removed from multi-family use or the amenities no longer meet applicable requirements, and that the lien has priority to and must be fully paid and satisfied before a recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the Property may become charged or liable. The Owner further acknowledges that RCW 84.14.110 provides that any such lien may be foreclosed in the

manner provided by law for foreclosure of liens for delinquent real property taxes.

## SECTION 7 – REPORTING REQUIREMENTS

A. Notice of Occupancy Permit. The Owner shall notify the City's Designee of receipt of the first occupancy permit for the Project within thirty (30) calendar days of the permit's issuance.

B. Initial Project Certification. After the Completion Date and until ninety percent (90%) of all rental units in the Project are occupied, the Owner shall file with the City a Project Certification report, substantially in the form of **Exhibit D**, attached with copies of the COHE required under Section 3 of this Contract.

C. Annual Project Certification. The Owner shall file with the City Manager, within thirty (30) days following the first anniversary of the City's filing of the Final Certificate and each year thereafter for the duration of the property tax exemption, a report substantially in the form of **Exhibit D**, attached with copies of the COHE and which includes information required by SMC 3.27.090, which includes:

(1) A statement of occupancy and vacancy of the newly constructed or rehabilitated Project during the past twelve (12) months ending with the anniversary date;

(2) A certification by the Owner that the Project has not changed use since the date the City approved the Final Certificate and that Project conforms with affordable housing requirements of Chapter 3.27 SMC; and

(3) A description of any subsequent changes or improvements constructed after issuance of the Final Certificate.

D. Maintain Complete Records. The Owner shall maintain complete and accurate records pertaining to the Affordable Units and shall, during regular business hours, permit any duly authorized representative of the City, including, without limitation, the City's Designee, to inspect the books and records of the Owner pertaining to the Affordable Units, including the Initial and Annual Project Certifications, and if applicable, income documentation of households residing in Affordable Units in the Project. The Owner's failure to maintain such records or failure to allow inspection by the City or any duly authorized representative shall constitute a material default hereunder. The

Owner shall retain all records pertaining to the Affordable Units for at least six (6) years.

E. Form of Certification. Notwithstanding anything in this Section to the contrary, the Owner shall submit all documentation required by this Section on the forms designated herein, which may be modified by the City from time to time. Changes to forms by the City shall not increase the Owner's obligations hereunder.

#### SECTION 8 – SUBSIDIZED TENANTS

The Owner shall accept as tenants for Affordable Units, on the same basis as all other prospective households, households who receive state or federal rent subsidies, such as Housing Choice Vouchers under Section 8 of the United States Housing Act of 1937, or other rent subsidies. The Owner shall not apply, or permit the application of, management policies or lease provisions with respect to the Project which have the effect of precluding occupancy of any Dwelling Units by rent subsidy recipients.

#### SECTION 9 – LEASE PROVISIONS

A. It is the Owner's responsibility to screen and select tenants for desirability and credit worthiness. Except as restricted in this Contract and under state and federal law, such selection is within the Owner's discretion. If written management policies exist, or exist in the future, with respect to the Project, the City may review such written policies and may require changes in such policies, if necessary, so that the policies comply with the requirements of this Contract.

B. All leases for Eligible Households shall contain clauses wherein each individual lessee: (i) certifies the accuracy of the statements made in the COHE, (ii) agrees that the Household Income and other eligibility requirements shall be deemed substantial and material obligations of the tenancy, and (iii) agrees that misrepresentation in the COHE is a material breach of the lease, entitling the Owner to immediately terminate tenant's lease for the Affordable Unit.

#### SECTION 10 – SALE OR TRANSFER OF THE PROJECT

The Owner hereby covenants and agrees not to sell, transfer or otherwise dispose of the Project or any portion thereof without first providing a written statement executed by the purchaser that the purchaser understands the Owner's duties and obligations under this Contract and will enter into a contract with the City for the

continuation of those obligations. Such notice must be received by the City at least ten (10) working days prior to the close of escrow.

#### SECTION 11 – TERM

This Contract shall become effective upon its execution and shall continue in full force and effect throughout the Compliance Period, unless sooner modified or terminated by the City or property owner consistent with SMC 3.27.100, as adopted on the date of execution of this Agreement.

#### SECTION 12 – NO DISCRIMINATION

The Owner shall not discriminate on the basis of race, creed, religion, color, sex, sexual orientation, age, national origin, marital status, citizenship or immigration status, honorably discharged veteran or military status, or presence of any mental or physical handicap as set forth in RCW 49.60.030, as now existing and as may be amended, in the lease, use, or occupancy of the Project or in connection with the employment or application for employment of persons for the operation and management of the Project.

#### SECTION 13 – COVENANTS RUN WITH LAND

A. The City and Owner hereby declare their understanding and intent that the covenants, conditions and restrictions set forth herein directly benefit the land (i) by enhancing and increasing the enjoyment and use of the Project by certain Eligible Households, and (ii) by furthering the public purposes of providing housing for Eligible Households.

B. The City and the Owner hereby declare that the covenants and conditions contained herein shall bind the Owner and all subsequent owners of the Project or any interest therein, and the benefits shall inure to the City, all for the Compliance Period. Except as provided in Section 12 of this Contract, each and every contract, deed or other instrument hereafter executed conveying the Project or any portion thereof or interest therein shall contain an express provision making such conveyance subject to the covenants and conditions of this Contract, provided however, that any such contract, deed or other instrument shall conclusively be held to have been executed, delivered and accepted subject to such covenants and conditions, regardless of whether or not such covenants and conditions are set forth or incorporated by reference in such contract, deed or other instrument.

C. Hold Harmless. The Owner shall defend, indemnify, and hold the City, its officers, officials, employees, volunteers and its Designee and any other party authorized hereunder to enforce the terms of this Contract, harmless from any and all claims, injuries, damages, losses, or suits, including attorney fees, arising out of or resulting from this Contract. This provision shall survive termination or expiration of this Contract.

D. No Third-Party Beneficiaries. The provisions of this Contract and of the documents to be executed and delivered in connection herewith are and will be for the benefit of the Owner and the City only and, are not for the benefit of any third party (including, without limitation, any tenants or tenant organizations), and accordingly, no third party shall have the right to enforce the provisions of this Contract or of the documents to be executed and delivered in connection herewith.

E. The provisions, covenants, and conditions contained in this Contract are binding upon the parties hereto and their legal heirs, representatives, successors, assigns, and subsidiaries and are intended to run with the land.

#### SECTION 14 – FORECLOSURE

In the case of any foreclosure, the immediate successor in interest in the Property pursuant to the foreclosure shall assume such interest subject to the lease(s) between the prior Owner and the tenant(s) and to this Contract for Affordable Units. This provision does not affect any state or local law that provides longer time periods or other additional protections for tenants.

#### SECTION 15 – ESTOPPEL CERTIFICATE

The City agrees, upon the request of the Owner or its successor in interest, to promptly execute and deliver to the Owner or its successor in interest or to any potential or actual purchaser, mortgagor, or encumbrancer of the Project, a written certificate stating, if such is true, that the City has no knowledge of any violation or default by the Owner of any of the covenants or conditions of this Contract, or if there are such violations or defaults, the nature of the same.

#### SECTION 16 – AGREEMENT TO RECORD

The Owner shall cause this Contract to be recorded in the real property records of King County, Washington. The Owner shall

pay all fees and charges incurred in connection with such recording and shall provide the City with a copy of the recorded document.

#### SECTION 17 – RELIANCE

The City and the Owner hereby recognize and agree that the representations and covenants set forth herein may be relied upon by City and the Owner. In performing its duties and obligations hereunder, the City may rely upon statements and certificates of the Owner and Eligible Households, and upon audits of the books and records of the Owner pertaining to occupancy of the Project. In performing its duties hereunder, the Owner may rely on the Certificates of Household Eligibility unless the Owner has actual knowledge or reason to believe that such Certificates are inaccurate.

#### SECTION 18 – GOVERNING LAW

This Contract shall be governed by the laws of the State of Washington, except to the extent such laws conflict with the laws of the United States or the regulations of federally insured depository institutions or would restrict activities otherwise permitted in relation to the operation of federally insured depository institutions. Venue for any legal actions shall be in King County Superior Court or, if pertaining to federal laws, the U.S. District Court for Western Washington.

#### SECTION 19 – NO CONFLICT WITH OTHER DOCUMENTS

The Owner warrants that it has not executed and will not execute, any other agreement with provisions contradictory to, or in opposition to, the provisions hereof, and that in any event the requirements of this Contract are paramount and controlling as to the rights and obligations herein set forth and supersede any other requirements in conflict herewith.

#### SECTION 20 – AMENDMENTS

This Contract shall be amended only by a written instrument executed by the parties hereto or their respective successors in interest, and duly recorded in the real property records of King County, Washington. Amendments to **Exhibit B** shall be considered approved in writing when the **Revised Exhibit B** is signed by the Owner and the City without the need for a further written document attaching the revised exhibit and striking prior versions of the exhibit. In the event of conflict between versions of **Exhibits B**,

the version maintained by the City as the then-current version, signed by Owner and City, shall prevail.

#### SECTION 21 – NOTICE

A. Any notice or communication hereunder, except legal service of process, shall be in writing and may be given by registered or certified mail. The notice or communication shall be deemed to have been given and received when deposited in the United States Mail, properly addressed with postage prepaid. If given otherwise, it shall be deemed to be given when delivered to and received by the party to whom addressed. Such notices and communications shall be given to the Parties' representatives hereto at their following addresses:

If to the City: City of Shoreline  
17500 Midvale Ave N  
Shoreline, WA 98133  
Attn: City Manager

If to the Owner:WZL Enterprises LLC  
4412 Russell Road Unit B Mukilteo,  
WA 98275

With a copy to:GPA LLC PO Box 1576 Mukilteo WA 98275  
Attn:Robert Gregg

B. Any party may change its identified representative and address for notices upon ten (10) calendar days prior written notice to the other parties. Legal counsel for a party may deliver notices on behalf of the represented party and such notice shall be deemed delivered by such party.

#### SECTION 22 – SEVERABILITY

If any provision of this Contract shall be invalid, illegal, or unenforceable, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be affected or impaired thereby.

#### SECTION 23 – CONSTRUCTION

Unless the context clearly requires otherwise, words of the singular number shall be construed to include the plural number,



and vice versa, when appropriate. All the terms and provisions hereof shall be construed to effectuate the purposes set forth in this Contract and to sustain the validity hereof.

#### SECTION 24 - TITLES AND HEADINGS

The titles and headings of the sections of this Contract have been inserted for convenience of reference only, are not to be considered a part hereof and shall not in any way modify or restrict any of the terms or provisions hereof or be considered or given any effect in the construing this document or any provision hereof or in ascertaining intent, if any question of intent shall arise.

#### SECTION 25 - COUNTERPART ORIGINALS

This Agreement may be executed in any number of counterpart originals, each of which shall be deemed to constitute an original agreement, and all of which shall constitute one agreement. The execution of one counterpart by a Party shall have the same force and effect as if that Party had signed all other counterparts.

#### SECTION 26 - AUTHORITY TO EXECUTE


Each person executing this Agreement on behalf of a Party represents and warrants that he or she is fully authorized to execute and deliver this Agreement on behalf of the Party for which he or she is signing. The Parties hereby warrant to each other that each has full power and authority to enter into this Agreement and to undertake the actions contemplated herein and that this Agreement is enforceable in accordance with its terms.

IN WITNESS WHEREOF, the Owner and City have each executed the Multi-Family Housing Limited Property Tax Exemption Contract on the Date first above written.

[Signature page follows.]

Owner:

City:

By   
Name: Marc Wislen  
Its: Manager

Debbie Tarry  
Its: City Manager

Approved as to Form:

Julie Ainsworth-Taylor  
Assistant City Attorney

STATE OF WASHINGTON        }  
                                  }       ss.  
COUNTY OF KING            }

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, a  
Notary Public in and for the State of Washington, duly  
commissioned and sworn, personally appeared \_\_\_\_\_,  
known to me to be the \_\_\_\_\_ of the CITY OF  
SHORELINE, who executed the foregoing document on behalf of said  
City, and acknowledged the said document to be the free and  
voluntary act and deed of said City, for the uses and purposes  
therein mentioned, and on oath stated that he or she was  
authorized to execute said document.

IN WITNESS WHEREOF I have given under my hand and official seal  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public in and for the State  
of Washington.

Print Name \_\_\_\_\_

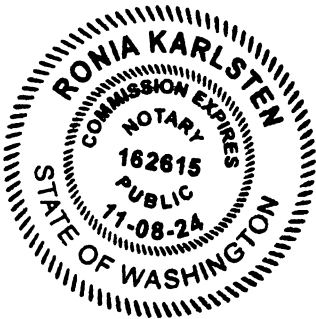
Residing at \_\_\_\_\_

My commission expires \_\_\_\_\_

STATE OF WASHINGTON        }  
                                      }       ss.  
COUNTY OF KING            }

On this 3 day of MAY, 2022, before me,  
a Notary Public in and for the State of Washington, duly  
commissioned and sworn, personally appeared  
MARC WISLEN, to me known to be the  
MEMBER of WZL ENTERPRISES, a  
Washington type of company, who executed the foregoing  
instrument on behalf of the said corporation, and acknowledged  
the said document to be the free and voluntary act and deed of  
said corporation for the uses and purposes therein mentioned,  
and on oath stated that he or she was authorized to execute said  
document.

IN WITNESS WHEREOF I have given under my hand and official seal  
this 3 day of MAY, 2022.



Ronia Karlsten  
Notary Public in and for the State  
of Washington.

Print Name RONIA KARLSTEN  
Residing at MUKILTEO WASHINGTON  
My commission expires 11/08/2024

**EXHIBIT A**

LEGAL DESCRIPTION:

LOT 11, FRANKLIN ADDITION, ACCORDING TO THE PLAT THEREOF RECORDED IN  
VOLUME 45 OF PLATS AT PAGE(S) 55, RECORDS OF KING COUNTY, WASHINGTON.  
SITUATE IN THE COUNTY OF KING, STATE OF WASHINGTON.

**EXHIBIT B**

DESIGNATION OF AFFORDABLE UNITS

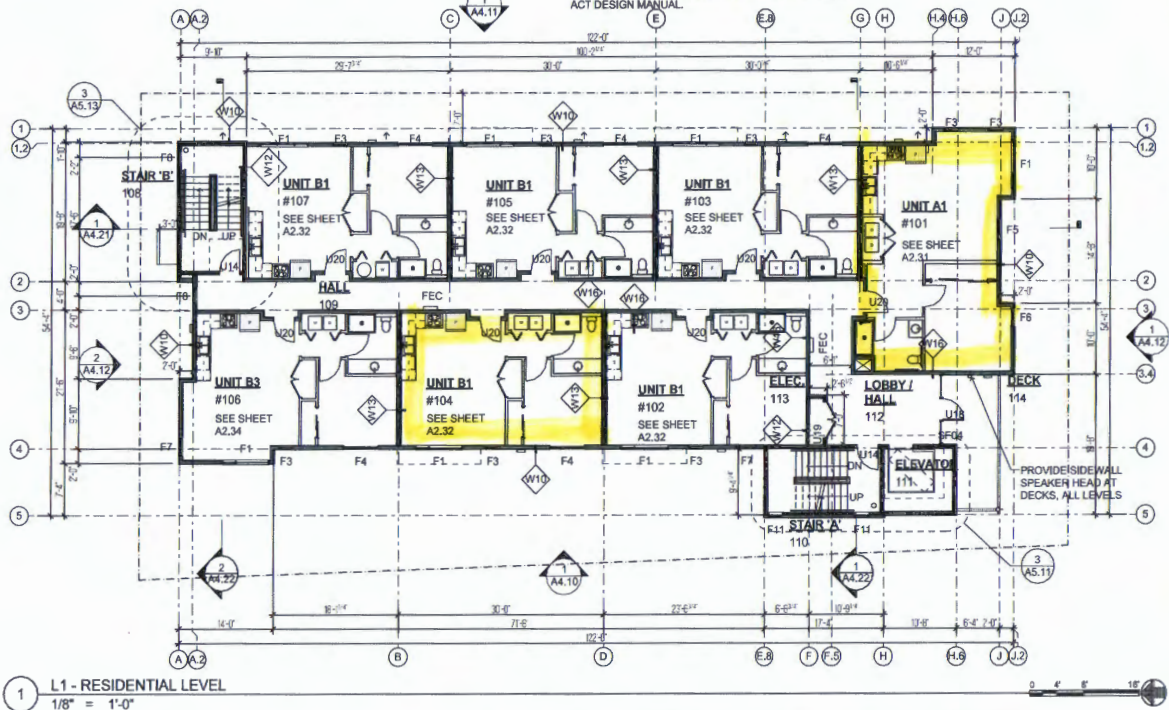
Unit Number	Unit Type	Unit Size (sq ft)
101	1-bedroom	669
104	1-bedroom	534
203	1-bedroom	555
207	1-bedroom	555
304	1-bedroom	555
405	1-bedroom	555
507	1-bedroom	555

See attached diagram(s).

- PLAN LEGEND**
- NEW CONCRETE WALL
  - NEW CMU WALL
  - NEW STUD WALL
  - OVERHEAD STRUCT.
  - WALL, FLOOR, ROOF TYPE
  - DOOR/WINDOW SYMBOL
  - EXIT SIGNS
  - EMERGENCY ILLUMINATION FIXTURE PER SBC 1008.2
  - FAN SYMBOL
  - SMOKE DETECTOR
  - SMOKE/CARBON MONOXIDE DETECTOR
  - NEW LIGHT
  - HOSE BIB
  - ELEVATION BUG
  - BUILDING SECTION
  - PLAN DETAIL
  - ROOF SLOPE
  - EQUIPMENT SYMBOL
  - FIRE EXTINGUISHER
  - SWITCH
  - FLOOR DRAIN
  - EGRESS DIRECTIONAL POINT
  - EGRESS DIRECTIONAL ARROW
  - 2-HR RATED WALL

**PLAN NOTES**

1. ALL DOORS TO BE 36" UNLESS NOTED OTHERWISE.
2. ALL DIMENSIONS ARE SHOWN FACE OF FINISH OR EXISTING WALLS, AND FACE OF STUD FOR NEW WALLS, UNLESS NOTED OTHERWISE. CONTRACTOR TO VERIFY DIMENSIONS AND REPORT ANY DISCREPANCIES TO ARCHITECT.
3. ALL PARTITIONS TO UNDERSIDE OF STRUCTURE, UNLESS NOTED OTHERWISE. PARTITION TYPES ARE DESIGNATED BY A SYMBOL, INDICATING WALL CONFIGURATION. SEE A2.01 FOR ASSEMBLIES. ALL INTERIOR PARTITIONS W2 UNLESS NOTED OTHERWISE.
4. BLOCKING / BACKING IS REQUIRED AT THE FOLLOWING LOCATIONS:
  - WALL-MOUNTED CABINETS
  - WALL-MOUNTED ACCESSORIES OR EQUIPMENT.
  - WALL-MOUNTED DOORSTOPS
  - WALL-MOUNTED DOOR HOLD-OPEN DEVICES
  - CEILING-MOUNTED EQUIPMENT
  - CLOSET ACCESSORIES
  - WINDOW TREATMENT
  - TOILET ROOM & SHOWER PARTITIONS
  - TOILET ROOM ACCESSORIES
5. HANDRAIL SHALL COMPLY WITH IBC 1014 AND SHALL BE AT A HEIGHT BETWEEN 34"-38" ABOVE FINISH FLOOR, PROVIDE EXTENSION AT TOP AND BOTTOM OF EACH RISER.
6. GUARDS SHALL COMPLY WITH IBC 1015.1 WITH OPEN LIMITATION OF 4" IN DIAMETER
7. PROVIDE WHOLE HOUSE VENTILATION THROUGH COMBINED TOILET AND OR LAUNDRY EXHAUST FAN ON TIMER SWITCH, UNDER SEPARATE PERMIT.
8. EXHAUST FAN REQUIREMENTS: BATHROOM AND LAUNDRY ROOMS + 50 CFM / KITCHENS + 100 CFM
9. PROVIDE MIN. OF 4 SQ. IN. NET OPENING FOR FRESH AIR INLET TO EACH HABITABLE SPACE PER WA, STATE VIAQ, CODE, CHAPTER E. SEE WINDOW SCHEDULE FOR MORE INFORMATION.
10. WHOLE HOUSE FAN ON 24 HR TIMER, 24 HR TIMER MUST BE ACCESSIBLE. PROVIDE CAPABILITY OF CONTINUOUS OPERATION, MANUAL AND AUTOMATIC OPERATION.
11. MAKE UP AIR TO BE PROVIDED OR ADJUSTABLE WINDOW VENTS.
12. ELECTRIC IN-WALL FAN HEATERS TYP. PER MECHANICAL DESIGN-BUILD, UNDER SEPARATE PERMIT
13. SEE STRUCTURAL PLANS FOR SHEAR WALL STUD SIZES & SPACING.
14. BRACE SUSPENDED ACOUSTICAL PANEL & GWB CEILING PER (TBD).
15. PROVIDE FLOOR AND WALL PENETRATION FIRESTOPPING AT ALL FIRE RESISTIVE WALL, FLOOR & CEILING ASSEMBLIES PER (TBD).
16. PROVIDE GWB "TENT" FOR ALL RECESSED LIGHT FIXTURES IN FIRE RESISTIVE FLOOR / ROOF ASSEMBLIES PER (TBD).
17. PROVIDE CEILING ACCESS PANELS TO ALL PLUMBING VALVES, ETC. PER (TBD).
18. SEE 2/A6.10 FOR TYPICAL WINDOW/DOOR FLASHING DETAIL.
19. INDICATES SMOKE ALARM. WHERE MORE THAN ONE SMOKE ALARM IS INSTALLED WITHIN A UNIT, THE SMOKE ALARMS SHALL BE INTERCONNECTED PER 2015 IBC 420.6 & 907.2.9.1. THE SMOKE ALARMS SHALL RECEIVE THEIR PRIMARY POWER FROM THE BUILDING WIRING WHERE SUCH WIRING IS SERVED FROM THE MAIN ELECTRICAL BUILDING POWER AND SHALL BE EQUIPPED WITH A BATTERY BACKUP.
20. INDICATES EXIT SIGN. WHERE EXIT SIGN IS EXTERNALLY ILLUMINATED, IT SHALL COMPLY WITH 2015 IBC 1013.3 AND THE SIGN ILLUMINATION SHALL BE CONNECTED TO EMERGENCY POWER SYSTEM PROVIDED FROM THE MAIN ELECTRICAL BUILDING POWER.
21. INDICATES ARROW SYMBOL EXIT SIGN. MOUNT ARROW SYMBOL EXIT SIGN ON CEILING TO BE READILY VISIBLE. ARROW SYMBOL SHALL DIRECT TO THE NEAREST EXTERIOR EXIT DOOR.
22. SAFETY GLAZING TO BE USED IN DOORS & WINDOWS AT HAZARDOUS LOCATIONS PER IBC 2406.4.
23. PROVIDE EXIT SIGNS PER IBC 1013.
24. ALL THRESHOLDS SHALL HAVE A MAXIMUM HEIGHT CHANGE OF 1/2" ALONG THE ACCESSIBLE ROUTE OF TRAVEL.
25. PROVIDE BLOCKING AND BACKING IN ALL WALLS TO SUPPORT CABINETRY, SHELVING, BATHROOM FIXTURES, GRAB BARS, DISPLAY RAILS AND OTHER IMPROVEMENTS AS REQUIRED. IN ALL DWELLING UNIT TOILETS, PROVIDE BLOCKING AND BACKING, CAPABLE OF SUPPORTING GRAB BARS, BEHIND AND BESIDE WATER CLOSETS AS REQUIRED BY THE FAIR HOUSING ACT DESIGN MANUAL.
26. ALL SHOWERS AND BATH TUBS IN DWELLING UNITS SHALL BE EQUIPPED WITH GRAB BARS. GRAB BARS SHALL HAVE AN OUTSIDE DIAMETER NOT MORE THAN 1 1/2 INCHES AND SHALL PROVIDE A CLEARANCE OF 1 1/2 INCHES BETWEEN GRAB BAR AND THE WALL. INSTALL GRAB BARS NOT LESS THAN 33 INCHES NOR MORE THAN 38 INCHES ABOVE THE FLOOR. FOR THE 3'-0" X 4'-0" SHOWER STALLS, PROVIDE A GRAB BAR NOT LESS THAN 27 INCHES IN LENGTH AT SIDE OF THE CONTROLS, AND A GRAB BAR NOT LESS THAN 24 INCHES IN LENGTH AT THE SIDE OPPOSITE THE CLEAR SPACE. FOR BATH TUBS, PROVIDE TWO GRAB BARS NOT LESS THAN 24 INCHES IN LENGTH ON THE WALL OPPOSITE THE CLEAR SPACE. THE GRAB BARS SHALL EXTEND A MAXIMUM OF 24 INCHES FROM ONE END OF THE TUB AND A MAXIMUM OF 12 INCHES FROM THE OTHER END. THE LOWER GRAB BAR SHALL BE CENTERED 9 INCHES ABOVE THE TUB RIM. THE UPPER GRAB BAR SHALL BE CENTERED FROM 33 INCHES TO 36 INCHES ABOVE THE FLOOR OF THE CLEAR SPACE. ONE GRAB BAR SHALL BE INSTALLED ON THE WALL AT THE END OF THE TUB NEAREST THE DRAIN, EXTENDING AT LEAST 24 INCHES FROM THE CLEAR FLOOR SPACE. ONE GRAB BAR SHALL BE INSTALLED ON THE WALL OPPOSITE THE DRAIN, EXTENDING AT LEAST 12 INCHES FROM THE CLEAR FLOOR SPACE.
27. PROVIDE EMERGENCY GENERATOR, TO BE LEVEL 1, TYPE 10, CLASS 7.
28. PROVIDE SIGNAGE AND TWO-WAY COMMUNICATION SYSTEM AT UPPER FLOOR LEVEL PURSUANT TO IBC 1009.8, 1009.8, 1111.3



**STRATA ARCHITECTS**  
 CREATE / COLLABORATE  
 1225 N 43RD ST  
 SEATTLE, WA 98103  
 206 457 5657  
 COPYRIGHT STRATA ARCHITECTS 2016

**CONSTRUCTION DOCUMENTS**

**PARAMOUNT 152nd, LLC**

304 NE 152ND ST,  
 SHORELINE, WA

DRAWN BY: ETK  
 CHECKED BY: ARM

REV: DATE:

PERMIT NO. MFR18-2871



SHEET TITLE:  
**L1 RESIDENTIAL LEVEL FLOOR PLAN**

PROJECT NO. 18007

**A2.23**

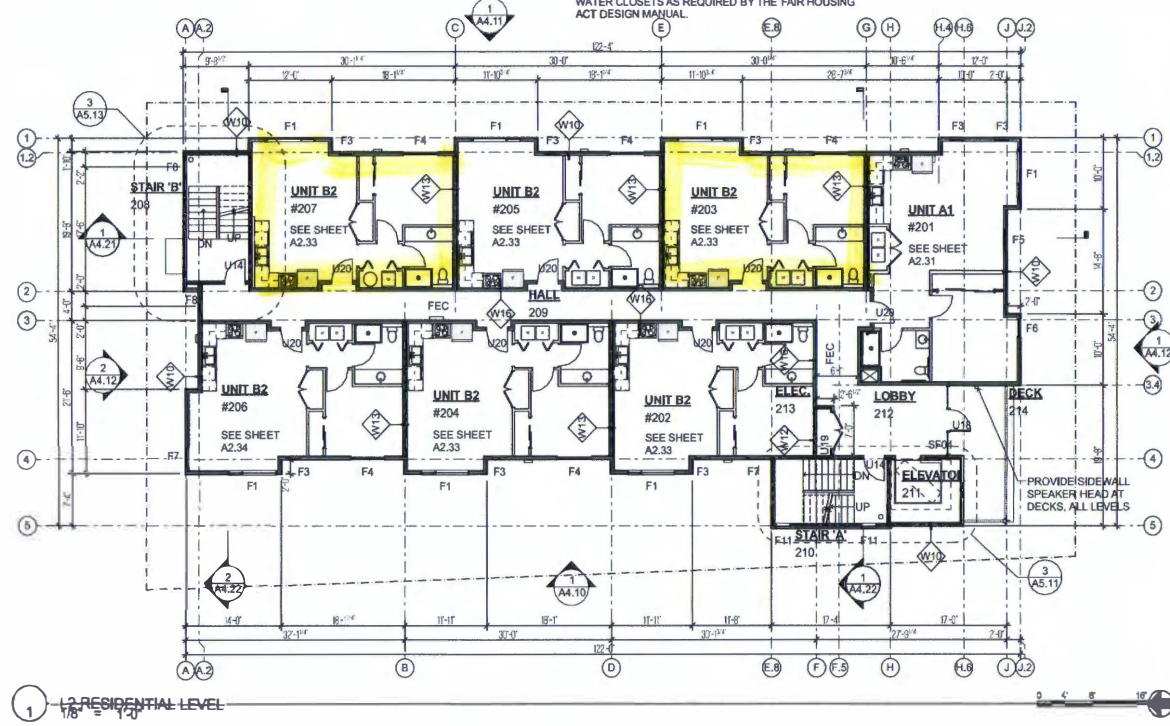
DATE: MAY 8, 2020



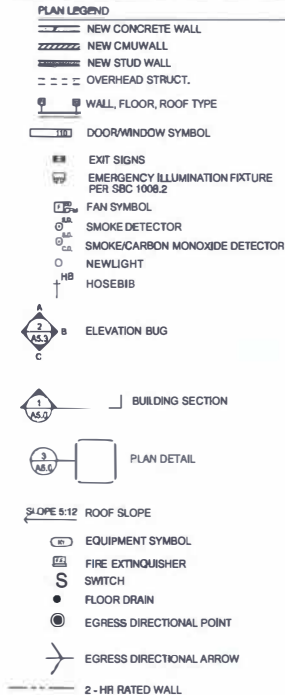
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- NEW CONCRETE WALL
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  - NEW LIGHT
  - HOSE BIB
  - ELEVATION BUG
  - BUILDING SECTION
  - PLAN DETAIL
  - ROOF SLOPE 5:12
  - EQUIPMENT SYMBOL
  - FIRE EXTINGUISHER
  - SWITCH
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15. PROVIDE FLOOR AND WALL PENETRATION FIRESTOPPING AT ALL FIRE RESISTIVE WALL, FLOOR & CEILING ASSEMBLIES PER (TBD).
16. PROVIDE GWB "TENT" FOR ALL RECESSED LIGHT FIXTURES IN FIRE RESISTIVE FLOOR / ROOF ASSEMBLIES PER (TBD).
17. PROVIDE CEILING ACCESS PANELS TO ALL PLUMBING VALVES, ETC. PER (TBD).
18. SEE 2/A8.10 FOR TYPICAL WINDOW/DOOR FLASHING DETAIL.
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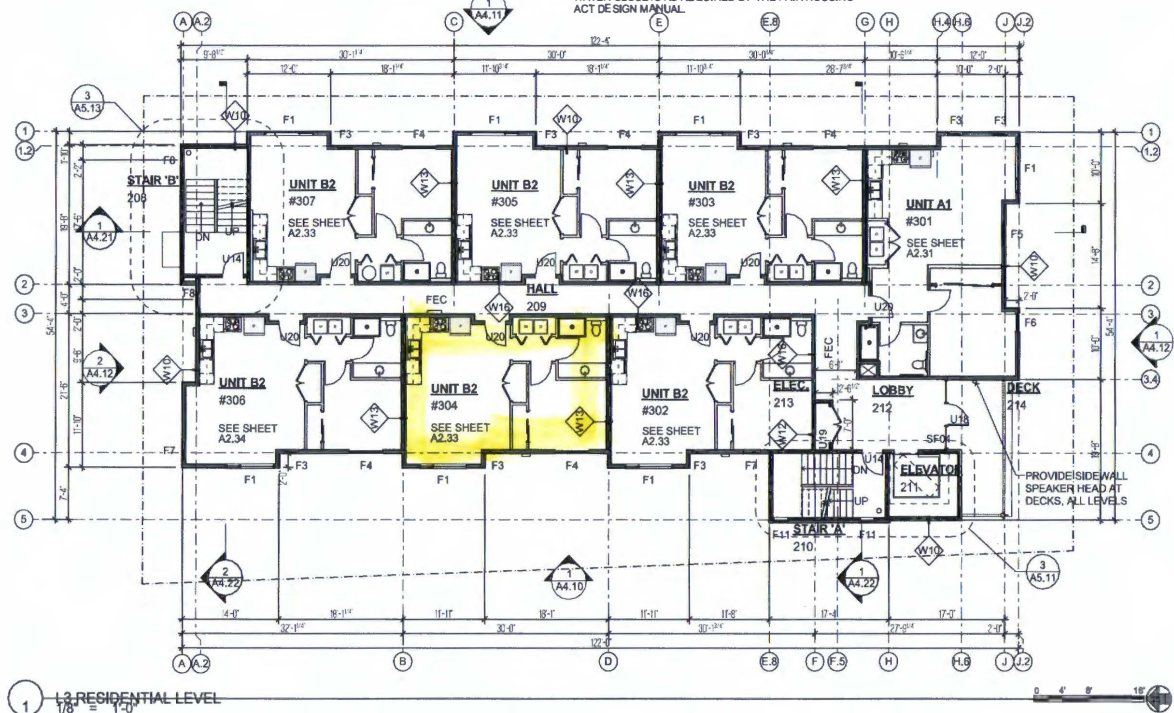
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**CONSTRUCTION DOCUMENTS**

**PARAMOUNT**  
**152nd, LLC**

304 NE 152ND ST ,  
SHORELINE, WA

DRAWN BY: ETK  
CHECKED BY: ARM

REV: DATE:

PERMIT NO. MFR18-2671

SHEET TITLE:  
**L3 RESIDENTIAL**  
**LEVEL FLOOR PLAN**

PROJECT NO. 18007  
**A2.24**  
DATE: MAY 8, 2020

# PLAN LEGEND

- NEW CONCRETE WALL
- NEW CMU WALL
- NEW STUD WALL
- OVERHEAD STRUCT.
- WALL, FLOOR, ROOF TYPE
- DOOR/WINDOW SYMBOL
- EXIT SIGNS
- EMERGENCY ILLUMINATION FIXTURE PER SBC 1008.2
- FAN SYMBOL
- SMOKE DETECTOR
- SMOKE/CARBON MONOXIDE DETECTOR
- NEW LIGHT
- HOSE BIB



BUILDING SECTION



ROOF SLOPE

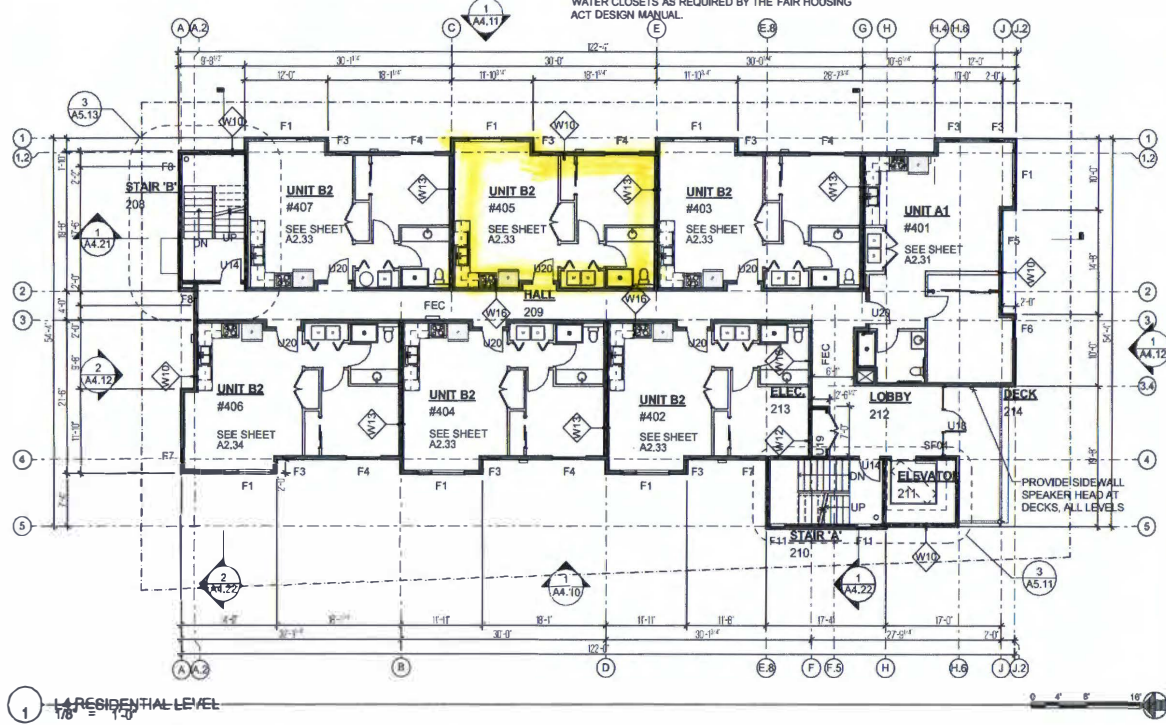
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 SEATTLE, WA 98103  
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DRAWN BY: ETK  
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REV: DATE:

PERMIT NO. MFR18-2671



SHEET TITLE:  
**L4 RESIDENTIAL**  
**LEVEL FLOOR PLAN**

PROJECT NO. 18007

**A2.24**

DATE: MAY 8, 2020





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PROJECT NO. 18007

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- ELEVATION BUG

BUILDING SECTION

PLAN DETAIL

ROOF SLOPE

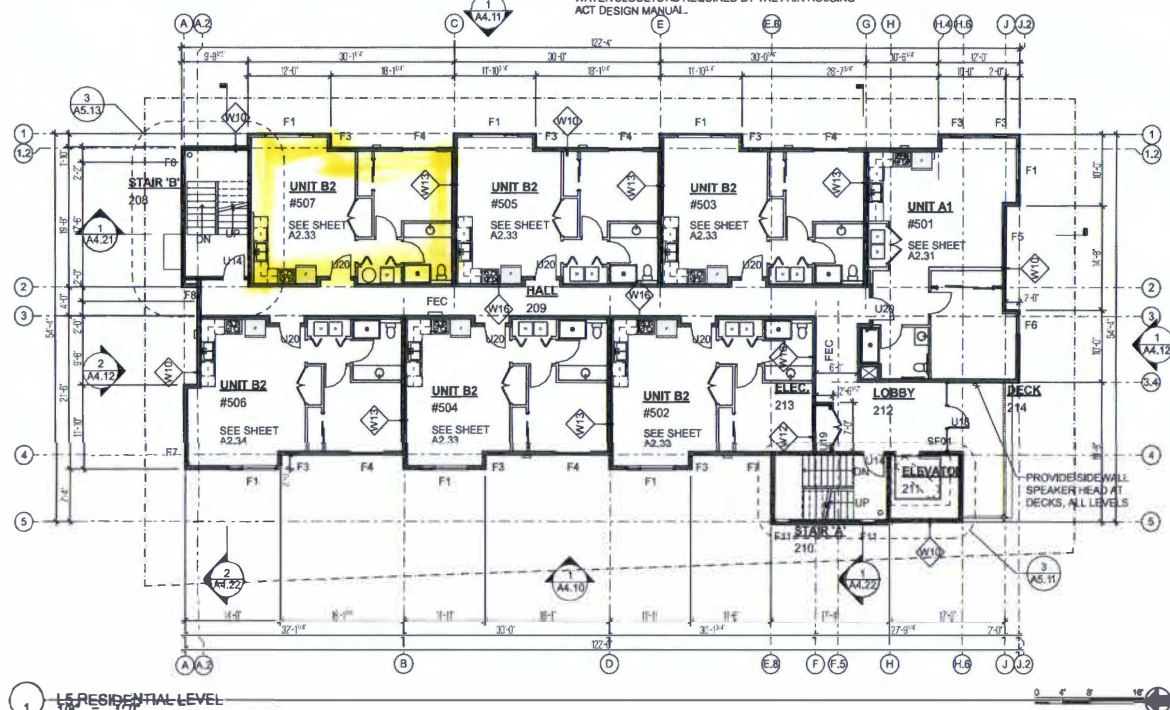
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# CERTIFICATION OF HOUSEHOLD ELIGIBILITY

## City of Shoreline Affordable Housing

I, \_\_\_\_\_, and I, \_\_\_\_\_, as applicants for rental of the following Affordable Unit, do hereby represent and warrant that my/our adjusted annual income is \$ \_\_\_\_\_.

Property: \_\_\_\_\_ Property Address: \_\_\_\_\_

Unit # \_\_\_\_\_ No. of Bedrooms: \_\_\_\_\_ Household size:<sup>1</sup> \_\_\_\_\_ Disabled: Yes No

The attached computation includes all income I/we received for the date I/we execute a rental agreement for an affordable unit, or the date on which I/we will initially occupy such unit, whichever is earlier.

This affidavit is made with the knowledge that it will be relied upon by the City to determine maximum income for eligibility. I/We warrant that all information set forth in this Certification of Household Eligibility is true, correct and complete based upon information I/We deem reliable, and that the estimate contained in the preceding paragraph is reasonable and based upon such investigation as the undersigned deemed necessary. I/we will assist the Owner in obtaining any information or documents required to verify the statements made in this Certification.

I/We acknowledge that I/we have been advised that the making of any misrepresentation or misstatement in this affidavit will constitute a material breach of my/our agreement with the Owner to lease the unit and will entitle the Owner to prevent or terminate my/our occupancy of this unit by institution of an action for eviction or other appropriate proceedings.

I/We do hereby swear under penalty of perjury that the foregoing statements are true and correct.

Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
E-mail Address \_\_\_\_\_  
Phone \_\_\_\_\_

Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
E-mail Address \_\_\_\_\_  
Phone \_\_\_\_\_

## EXHIBIT C

### HOUSEHOLD MEMBERS

Name	Age	Name	Age

### INCOME COMPUTATION

"Household income" includes all items listed below, from all household members over the age of 18. Income of dependents over 18, who reside in the unit for less than four (4) months of the year will not be counted toward household income.

For the previous 12-month period, indicate income received from the following sources:

- a) The full amount, before any payroll deductions, of wages, salaries, overtime pay, commissions, fees, tips, bonuses and other compensation for personal services, and payments in lieu of earnings, such as unemployment and disability compensation, worker's compensation and severance pay and any earned income tax credit to the extent that it exceeds tax liability. \$ \_\_\_\_\_
- b) Net income from operations of a business or profession or net income of any kind from real or personal property. \$ \_\_\_\_\_
- c) Interest and dividends; \$ \_\_\_\_\_
- d) The full amount of periodic payments received from Social Security, pensions, retirement funds, annuities, insurance policies, disability or death benefits, alimony, child support, or any similar type of periodical payments, and any regular contributions or gifts from persons not residing in the unit. \$ \_\_\_\_\_
- e) Public assistance payments. \$ \_\_\_\_\_
- f) Regular and special allowances and pay of a member of the Armed Forces who is a spouse or head of the family. \$ \_\_\_\_\_
- TOTAL \$ \_\_\_\_\_

(NOTE: The following are not considered income: occasional, infrequent gifts of money; one-time payments from insurance policies or an inheritance settlement; scholarships or student loans for tuition, fees or books; foster child care payments; the value of Food Stamp coupons; hazardous duty pay to a member of the Armed Forces; relocation payments; assistance received under the Low-Income Home Energy Assistance Program or any similar program).

**EXHIBIT C**  
HOUSEHOLD MEMBERS

TOTAL      \$

(NOTE: The following are not considered income: occasional, infrequent gifts of money; one-time payments from insurance policies or an inheritance settlement; scholarships or student loans for tuition, fees or books; foster childcare payments; the value of Food Stamp coupons; hazardous duty pay to a member of the Armed Forces; relocation payments; assistance received under the Low-Income Home Energy Assistance Program or any similar program).

**EXHIBIT D**

# ANNUAL PROJECT CERTIFICATION FORM

## City of Shoreline Affordable Housing

REPORTING PERIOD: \_\_\_\_\_ through \_\_\_\_\_.

Project: \_\_\_\_\_ # of Required Affordable Units \_\_\_\_\_

Address: \_\_\_\_\_

The undersigned hereby certifies that during the past 12 months the Affordable Units required in the Declaration of Affordable Housing Covenants were utilized in the following manner:

\_\_\_\_\_ Affordable Units in the Project were rented to new tenants (eligible households).

\_\_\_\_\_ Affordable Units in the Project were re-rented (leases renewed) to tenants whose income for remained qualified under the limit for initial occupancy.

\_\_\_\_\_ Affordable Units in the Project were re-rented to tenants who exceeded the qualifying income for initial occupancy but remained qualified under the income limit for recertification.

\_\_\_\_\_ Affordable Units in the Project were rented to tenants who, at time of recertification, exceeded the qualifying income and either moved to a market-rate unit in the Project or moved out of the Project.

\_\_\_\_\_ Affordable Units in the Project were rented to tenants who, at time of recertification, exceeded the qualifying income and remained in the unit, causing the affordability to be re-designated to a different unit in the Project.

The above information and that on the attached sheet(s) has been verified as required by the Declaration of Affordable Housing Covenants between the City of Shoreline and:

Owner (Company) Name: \_\_\_\_\_

\_\_\_\_\_  
Name of Owner or Owner's Representative (Print)

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_, 20\_\_\_\_

## EXHIBIT D

PROJECT NAME \_\_\_\_\_

REPORTING PERIOD: \_\_\_\_\_ through \_\_\_\_\_.

**Contract rent included the following (please answer “yes” or “no”):**

Electricity and gas?                      YES                      NO

Water and sewer?                      YES                      NO

Garbage and recycling?                      YES                      NO

**Other expenses tenants are required to pay in addition to contract rent:**

Renter’s insurance? \_\_\_\_\_

King County Sewer Capacity Charge? \_\_\_\_\_

Other (specify)? \_\_\_\_\_

Other (specify)? \_\_\_\_\_

**Please attach a copy of the property’s standard residential lease agreement.**



**EXHIBIT D**

PROJECT NAME \_\_\_\_\_

Complete the following table for all households occupying Affordable Units in the Project

REPORTING PERIOD: \_\_\_\_\_ through \_\_\_\_\_

Unit #	Tenant's Family Name	Household Size	Move-in Date	Current Lease Begin Date	Current Household Income	Unit Type (BRs)	Affordability Level	Contract Rent

Be sure to include all affordable units. Enter "vacant" under Tenant's Family Name for unoccupied units.

Please attach copies of the current Certificate of Household Eligibility for each Affordable Housing tenant.

## 2022 Property Tax Exemption Program Report - City of Shoreline

Updated 3/14/2022

Currently in PTE Program								
Units	Project	Type	Affordable	Start	End	Improvements Valuation (2022)	City Tax Rate (2022)	City Property Tax Abatement
16	3108 Apartments	12-year affordable	4	1/1/2021	12/31/2032	\$ 3,490,000	\$ 1.13188	\$ 3,950
81	Arabella II	12-year affordable	17	1/1/2020	12/31/2031	\$ 21,928,100	\$ 1.13188	\$ 24,820
164	Geo Apartments	12-year affordable	34	1/1/2021	12/31/2032	\$ 47,042,300	\$ 1.13188	\$ 53,246
80	Interurban Lofts	12-year affordable	16	1/1/2018	12/31/2029	\$ 3,715,600	\$ 1.13188	\$ 4,206
129	Malmo	12-year affordable	26	1/1/2015	12/31/2026	\$ 35,485,000	\$ 1.13188	\$ 40,165
5	North City Development	12-year affordable	1	1/1/2015	12/31/2026	\$ 648,100	\$ 1.13188	\$ 734
221	Paceline	12-year affordable	44	1/1/2019	12/31/2030	\$ 61,617,600	\$ 1.13188	\$ 69,744
165	Polaris*	State program	165	1/1/2015	12/31/2026	see note		
60	Sunrise Eleven	12-year affordable	12	1/1/2018	12/31/2029	\$ 15,727,900	\$ 1.13188	\$ 17,802
72	The 205 Apartments	12-year affordable	14	1/1/2019	12/31/2030	\$ 17,849,000	\$ 1.13188	\$ 20,203
124	Trad Apartments	12-year affordable	25	1/1/2021	12/31/2032	\$ 30,247,700	\$ 1.13188	\$ 34,237
330	The Current	12-year affordable	66	1/1/2022	12/31/2033	\$ 30,528,100	\$ 1.13188	\$ 34,554
243	The Postmark	12-year affordable	49	1/1/2021	12/31/2032	\$ 60,788,500	\$ 1.13188	\$ 68,805
<b>1,690</b>			<b>473</b>			<b>\$ 329,067,900</b>		<b>\$ 372,465</b>

Graduates of PTE Program								
Units	Project	Type		Start	End	Improvements Valuation (2022)	City Tax Rate (2022)	2021 Revenue
88	Arabella	10-year market	n/a	1/1/2008	12/31/2017	\$ 21,928,100	\$ 1.13188	\$ 24,820
<b>88</b>						<b>\$ 21,928,100</b>		<b>\$ 24,820</b>

Conditional Certificates of PTE								
Units	Project	Type	Affordable	Cert. Date	Expiration	Status	Est. Completion	Final App
315	18815 Aurora Ave N	12-year affordable	63	11/7/2019	11/7/2022	Construction	22-Sep	no
227	Quinn by Vintage*	State program	226	11/9/2020	11/9/2023	Construction	Oct-22	no
241	Shoreline 192*	State program	241	Pending		Construction	2024	no
203	Geo II	12-year affordable	41	Pending		Construction	2023	no
22	2152 185th	12-year affordable	5	Pending		Construction	2022	no
15	1719 185th	12-year affordable	3	Pending		Construction	2022	no
235	The Line		47	Pending		Predevelopment		
252	Ion 149th	20-year affordable	51	Pending		Predevelopment	May-24	
547	Shea 145th and 1st NE	12-year affordable	110	Pending		Predevelopment	Jul-05	
299	Shoreline 147th	12-year affordable	60	Pending		Predevelopment	Jan-22	
35	Paramount	12-year affordable	7	Pending		Predevelopment	Jun-21	
210	Midvale by Vintage	12-year affordable	43	Pending		Predevelopment	Oct-23	
364	104 NE 147th		77	Pre-app		Predevelopment		
385	17802 Linden Ave N	12-year affordable	77	Pre-app		Predevelopment		
240	Kinect	12-year affordable	48	Pending		Predevelopment	Dec-22	
11	19232 5th Ave NE		3	Pending		Predevelopment	Jan-23	
161	18551 Aurora	12-year affordable	33	Pending		Predevelopment	Mar-22	
<b>3,762</b>			<b>1,135</b>			Predevelopment		

**5,540 Total homes**

**1,608 Affordable homes**

\*Participates in alternative state incentive program offering full property tax exemption; the City's MFTE program acts as backup.

The Income and Rent Limits published here are effective now for properties in the City of Shoreline's Affordable Housing Program receiving initial leasing/certification or new move in occupancy on or after April 1, 2021. On April 16, 2020, the Governor of Washington State issued Proclamation 20-19.1, an order which prohibits landlords, property owner and property managers "from increasing or threatening to increase the rate of rent or the amount of any deposit for any dwelling or parcel of land occupied as a dwelling" anywhere in the State through June 30, 2021. Therefore, regardless of the updated rent limits, rental properties must continue to abide by Governor Inslee's Proclamation which prohibits rent increases, until June 30, 2021.

## 2021 INCOME AND RENT LIMITS CITY OF SHORELINE

Based on the King County (Seattle-Bellevue) Median Income:

**\$115,700** for a 4-person household

The rent and income limits shown below apply to all MFTE projects except those with height bonuses in the MUR-70 zone. Projects in MUR-70 that don't use the height bonus do follow these rent and income limits.

### Income Limits:

The City of Shoreline utilizes the annual MTSP limits for King County as provided through the Washington State Housing Finance Commission, calculated annually by the Department of Housing and Urban Development (HUD) using established HUD formulas.

### Rent Limits:

The published Maximum Rent on this schedule includes all utilities and mandatory expenses paid by the resident. Any mandatory out of pocket expenses paid by the resident must be deducted from the Maximum Rent on this schedule. Mandatory expenses include items such as (but not limited to): electricity, gas, water/sewer, garbage, renter's insurance.

**Note:** The City of Shoreline does not allow the apartment and parking to be 'unbundled' from each other, therefore, one parking space (if 1:1 ratio) is required to be included in the rent at no additional charge to the resident.

### Other Expense Allowances:

The City of Shoreline utilizes the annual Utility Allowances and Other Expenses as published by King County (UA's) and ARCH (Renters Insured) and updated, as applicable.

#### Maximum Annual Household Income

WSHFC			
Household Income Limits			
AMI:		70%	90%
Household Size	Initial Occupancy	Recertification	
1	\$	56,700.00	\$ 72,920.00
2	\$	64,820.00	\$ 83,320.00
3	\$	72,940.00	\$ 93,720.00
4	\$	80,990.00	\$ 104,150.00
5	\$	87,500.00	\$ 112,480.00

#### Maximum Monthly Rent

WSHFC 2021 Rent Limits	
AMI: 70%	
Bedroom Size	MAXIMUM MONTHLY Housing Costs per 2021 Limits
Studio	\$ 1,417.00
Open 1	\$ 1,519.00
1 BD	\$ 1,519.00

#### Other Expense Allowances: These allowances may be used vs. actual expenses

Bedrooms	KCHA Electricity &/or Gas	KCHA Water, Sewer	KCHA Garbage	Renter's Insurance
Studio	\$57	\$55	\$15	\$13
"Open 1"	\$57	\$55	\$15	\$13
One	\$57	\$55	\$15	\$13
Two	\$73	\$66	\$15	\$13
Three	\$90	\$86	\$15	\$13
Four	\$115	\$103	\$15	\$13

WSHFC			
Household Income Limits			
AMI:		80%	100%
Household Size	Initial Occupancy	Recertification	
1		N/A	N/A
2	\$	74,080.00	\$ 92,570.00
3	\$	83,360.00	\$ 104,150.00
4	\$	92,560.00	\$ 115,730.00
5	\$	100,000.00	\$ 124,980.00

Minimum Occupancy Limits Apply

WSHFC 2021 Rent Limits	
AMI: 80%	
Bedroom Size	MAXIMUM MONTHLY Housing Costs per 2021 Limits
2 BD	\$ 2,084.00
3 BD	\$ 2,407.00
4 BD	\$ 2,686.00

#### Maximum Monthly Rent Due from the Renter - Examples:

The Maximum Rent Due from Renter is 30% of the Maximum household income (see chart above) calculated by deducting mandatory charges required to be paid by the tenant

**Example:** The maximum rent of a 70% AMI studio with all utilities paid by Landlord, and no other required expenses to be paid by Tenant:

**Example:** The maximum rent for a 70% AMI studio with no utilities paid by Landlord and renters insurance required to be paid by Tenant:

**Example:** The maximum rent for a 70% AMI studio with W/S/G paid by Landlord and electricity required to be paid by Tenant:

**Example:** The maximum rent for a 70% AMI studio with water, sewer, and garbage paid by Landlord (i.e., no W/S/G allowance) but electricity/gas, and renter's insurance required to be paid by Tenant:

Studio Rent	DEDUCTIONS			Maximum Rent Due from Renter
	Elect/Gas	W/S/G	Renters Insurance	
\$ 1,417.00	\$ -	\$ -	\$ -	\$ 1,417.00
\$ 1,417.00	\$ (57.00)	\$ (70.00)	\$ (13.00)	\$ 1,277.00
\$ 1,417.00	\$ (57.00)	\$ -	\$ -	\$ 1,360.00
\$ 1,417.00	\$ (57.00)	\$ -	\$ (13.00)	\$ 1,347.00