



**Seattle**  
Office of Planning &  
Community Development  
Bruce Harrell, Mayor | Rico Quirindongo, Director

600 4<sup>th</sup> Ave, Floor 5  
P.O. Box 94788  
Seattle, WA 98124-7088

Month, Date, ####

Applicant Address  
Applicant Address  
Applicant Address

**Re: Application for conditional certificate of program approval for the investment project at [site address]**

Dear [owner name],

The Director of the Office of Planning and Community Development received your application for a conditional certificate of program approval for the limited sales and use tax exemption for conversion of the underutilized commercial property at [address] to multifamily residential pursuant to SMC Chapter 5.75 and RCW 82.59 on [month, day, year]. The Director has reviewed the information provided in the application and makes the following decision and findings.

**Decision**

The application for conditional certificate of program approval is [**approved/denied**]. This letter constitutes your [conditional certificate of program approval /notice of denial of conditional certificate of program approval].

**Findings**

The following findings are made by the OPCD Director in support of the decision. [This section would be revised if the decision is deny, to document the reason for the denial].

1. The investment project consists primarily of multifamily residential use and the applicant commits to renting or selling at least 10 percent of the dwelling units as affordable housing. # total dwelling units will be created by the investment project and # of the dwelling units will be offered as affordable housing. Only the ground floor of the building will be used for commercial purposes and the remainder will be dedicated to multifamily residential use.
2. The investment project is, or will be at the time of completion, in conformance with all local plans and regulations that apply at the time of this conditional certificate of program approval. Receipt of all required construction and land use permits issued by the Seattle Department of Construction and Inspections must be obtained and shall evidence the conformance.

3. The investment project will occur on land that constitutes, at the time of this conditional certificate of program approval, underutilized commercial property.
4. The area where the investment project will occur is located within an area zoned for residential or mixed uses. The investment project is in the [insert zone name].
5. According to the information provided in the application, the terms and conditions of the implementation of the investment project meet the requirements of Seattle Municipal Code Chapter 5.75.
6. The land where the investment project will occur was not acquired through a condemnation proceeding under Title 8 RCW.
7. All other requirements of RCW 82.59 appear to be satisfied in the best estimation of the Director of the Office of Planning and Community Development.

#### **Next Steps**

[This section would be revised to identify the appeal opportunity if the decision is deny]. This conditional certificate of program approval may be presented by you to the Washington State Department of Revenue. It is your responsibility to comply with the requirements and conditions of Chapter 5.75 and RCW 82.59 to successfully obtain and maintain the limited sales and use tax deferral.

***Be aware that if after you receive a tax deferral certificate your project changes or otherwise ceases to be eligible for the deferral, such as for failure to maintain compliance with the affordable housing requirement, then all of the sales and use taxes plus interest will be immediately due and payable. A debt for deferred taxes will not be extinguished by insolvency or other failure of the recipient.***

The City of Seattle will not be directly involved in your process with the Washington State Department of Revenue. Within 30 days of the issuance of a certificate of occupancy by SDCI for your eligible investment project you must file with the Director of the Office of Planning and Community Development the documentation as described in SMC 5.75.060.

Should you have any questions please do not hesitate to contact my staff member [name] at [e-mail].

Sincerely,

Rico Quirindongo,  
Director