



# PROPERTY TAX EXEMPTION APPLICATION

18204 59<sup>th</sup> Avenue NE • Arlington, WA 98223 • 360.403.3551

FOR AGENCY USE	Date:	File:	Fee: \$		
<b>PERMIT TYPE</b>					
Type of Zoning Permit	<input type="checkbox"/> Property Tax Exemption	Required Submittals (Check All That Apply)	<input type="checkbox"/> Application <input type="checkbox"/> Project Narrative <input type="checkbox"/> Written Statements <input type="checkbox"/> Site Plan <input type="checkbox"/> PDF of Items Above		
<b>SITE INFORMATION</b>					
Site Address (Use block # if no bldg. #)			Tax Parcel ID Number(s)		
Acreage & Square Footage Of Property			Zoning Classification		
			Use Classification No.		
Water Supply	Current	Proposed	Sewer Supply	Current	Proposed
Existing Use of Property					
On-Site Critical Areas?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Critical Area Type (e.g. wetland, steep slope, etc.)		
Has Site Been Logged in Past 6 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Will Site Be Logged as Part of This Project?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>OWNER</b>		<b>APPLICANT</b>		<b>CONTACT</b>	
Name					
Full Address					
Phone Number					
E-mail					
Relationship of Applicant to Property (check one)	<input type="checkbox"/> Owner	<input type="checkbox"/> Contract Purchaser	<input type="checkbox"/> Lessee	<input type="checkbox"/> Other: _____	
<b>PROJECT ARCHITECT</b>		<b>PROJECT ENGINEER</b>		<b>PROJECT SURVEYOR</b>	
Name					
Full Address					
Phone Number					
E-mail					

**PROGRAM SELECTION CRITERIA**

<input type="checkbox"/>	The new construction of the industrial/manufacturing facility must be located on lands zoned for industrial and/or manufacturing uses and be within the designated target areas.
<input type="checkbox"/>	The new construction of the industrial/manufacturing facility must meet all construction and development regulations of the city.
<input type="checkbox"/>	The new construction of the industrial/manufacturing facility must be completed within three (3) years from the date of approval of the application.

**WRITTEN STATEMENT OF THE FOLLOWING:**

<input type="checkbox"/>	The expected number of new family living wage jobs to be created
<input type="checkbox"/>	The applicant is aware of the potential tax liability involved when the property ceases to be eligible for the incentive
<input type="checkbox"/>	The applicant would not have built within the target area without the availability of the tax exemption program
<input type="checkbox"/>	The applicant must verify the application under oath or affirmation

**ACKNOWLEDGEMENTS**

<input type="checkbox"/>	This application serves as a contract between the applicant and the city, under which the applicant has agreed to the implementation of the development on terms and conditions satisfactory to the city
<input type="checkbox"/>	The application may be modified prior to the final approval by the city
<input type="checkbox"/>	Family living wage jobs = \$18.00/hour minimum

**APPLICATION APPROVAL PROCESS**

1.	The proposed application will be approved based on the information collected from the Program Selection Criteria
2.	Verification and affirmation that a minimum of twenty-five new family living wage jobs will be created on the subject site as a result of the new construction of the industrial/manufacturing facility within one year of occupancy
3.	The proposed project will be in conformance with all local plans and regulations that apply at the time the application is approved

**APPLICANT CERTIFICATION**

I certify that I am the Owner or Owner's authorized agent. If acting as an authorized agent, I further certify that I am authorized to act as the Owners agent regarding the property at the above referenced address for the purpose of filing applications for permits or review under the Arlington Municipal Code and I have full power and authority to perform on behalf of the Owner all acts required to enable the City to process and review such applications.

I do hereby declare under penalty of perjury under the laws of the state of Washington that I have familiarized myself with the rules and regulations with respect to preparing and filing this application and that the statements and information submitted herewith are in all respects true and correct to the best of my knowledge and belief.

DATED AT \_\_\_\_\_, Washington on this date: \_\_\_\_\_

Applicant's Signature: \_\_\_\_\_

**REAL PROPERTY OWNER CERTIFICATION**

I do hereby declare under penalty of perjury under the laws of the state of Washington that I am the owner of the subject property or an officer/member of the entity owning the subject property, that it is my desire to seek the subject land use permit, and that I will abide by any requirements and conditions that may be part of the approval of this request. I also hereby grant permission for City employees, agents of the City and/or other agency officials to enter the subject property, if necessary, for the purpose of site inspections.

DATED AT \_\_\_\_\_, Washington on this date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

All other property owners of the subject property must also sign below (attach additional sheets if necessary):

1) Name: \_\_\_\_\_ Signature: \_\_\_\_\_

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

2) Name: \_\_\_\_\_ Signature: \_\_\_\_\_

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

3) Name: \_\_\_\_\_ Signature: \_\_\_\_\_

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

# Community & Economic Development

PLANNING & LAND USE DIVISION



Chris Young, Director

18204 59 Avenue NE

360-403-3551

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## Property Tax Exemption Process - ESB 5761

1. Application for Property Tax Exemption - \$500.00 + County Fee
  - a. Program Selection Criteria
    - Zoned for Manufacturing/Industrial
    - Must meet all other applicable development criteria
    - New construction must be completed within 3 years of NOCA
  - b. Written Statement Requirements
    - The expected number of new family living wage jobs<sup>1</sup> created (25 minimum)
    - Awareness of potential tax liability for loss of eligibility
    - Applicant chose to build due to tax exemption
    - Written Statement verified under oath or affirmation
  - c. Acknowledgments
    - The Application serves as a contract between the city and the applicant
    - Family living wage jobs = \$18.00/hour minimum
  - d. Approval Process
    - Application will be reviewed and approved based on the information obtained from the Program Selection Criteria
    - Receipt of affirmation of Written Statement Requirements
2. Application must be approved or denied within 90-days after receipt
3. Issue Conditional Certificate of Acceptance of Tax Exemption
4. Certificate of Occupancy Requirements
  - a. Owner to file a statement that the new construction/facility qualifies the property for a partial tax exemption
  - b. Statement of the new family living wage jobs to be offered as a result of the new construction of the manufacturing/industrial facility
  - c. Statement that the work has been completed within 3 years of the conditional certificate of tax exemption
5. Staff to verify compliance with the C of O requirements
6. Staff files the Certificate of Tax Exemption with the County Assessor within 10-days.
7. Owner to file Annual Reports to the City within 30-day anniversary

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<sup>1</sup> Family Living Wage Jobs is considered \$18.00/hour minimum

- a. Statement of current family living wage jobs
  - b. Certification that the property has not changed use
  - c. A description of any changes since the issuance of the Tax Exemption Certificate
  - d. Any additional information requested by the city
8. City must file an annual report<sup>2</sup> to the Department of Commerce. The report must include;
- a. The number of Tax Exemption Certificates granted
  - b. The total number and type of new manufacturing/industrial facilities constructed
  - c. The number of family living wage jobs resulting from the new facilities
  - d. The value of the tax exemption for each project receiving a Tax Exemption and the total value of tax exemptions granted
9. Owner Discontinues or Opts out
- a. Owner must notify the County Assessor within 60-days
  - b. County cancels Tax Exemption Certificate
  - c. Additional property tax will be imposed plus a penalty of 20%
  - d. The additional tax must include interest
  - e. The additional tax owed together with the interest and penalty becomes a lien on the property
  - f. City notifies the owner, via certified return receipt, the decision to terminate the tax exemption
  - g. The County Assessor must make a valuation of the property and correct the tax rolls. If there has been a failure to comply with the ordinance and chapter, the property must be listed as an omitted assessment for assessment years beginning January 1<sup>st</sup> of the calendar year in which the noncompliance first occurred, but the listing as an omitted assessment may not be for a period more than three calendar years preceding the year in which the failure to comply was discovered.

## **Chapter 84.25 RCW**

### **TARGETED URBAN AREAS—EXEMPTION**

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<sup>2</sup> By December 31<sup>st</sup> of each year

# City of Arlington Designated Manufacturing/Industrial Target Areas

## Legend

-  Areas zoned "General Industrial"
-  Areas zoned "Light Industrial"
-  MIC
-  City Parks
-  City Limits
-  UGA



Waterbodies and streams provided by Snohomish County Department of Information Systems, June 2009 via CD.

Scale:  
1 inch = 2,417 feet

Date:  
4/1/2016

File:  
MICZoning11x17\_16

Cartographer:  
kdh

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