

**RCW 84.25.110 Certificate of tax exemption—Requirements. (1)**

Upon completion of the new construction of a manufacturing/industrial [industrial/manufacturing] facility for which an application for an exemption under this chapter has been approved and issued a certificate of occupancy, the owner must file with the city the following:

- (a) A description of the work that has been completed and a statement that the new construction on the owner's property qualify the property for a partial exemption under this chapter;
  - (b) A statement of the new family living wage jobs to be offered as a result of the new construction of manufacturing/industrial [industrial/manufacturing] facilities; and
  - (c) A statement that the work has been completed within three years of the issuance of the conditional certificate of tax exemption.
- (2) Within thirty days after receipt of the statements required under subsection (1) of this section, the city must determine whether the work completed and the jobs to be offered are consistent with the application and the contract approved by the city and whether the application is qualified for a tax exemption under this chapter.
  - (3) If the criteria of this chapter have been satisfied and the owner's property is qualified for a tax exemption under this chapter, the city must file the certificate of tax exemption with the county assessor within ten days of the expiration of the thirty-day period provided under subsection (2) of this section.
  - (4) The city must notify the applicant that a certificate of tax exemption is denied if the city determines that:
    - (a) The work was not completed within three years of the application date;
    - (b) The work was not constructed consistent with the application or other applicable requirements;
    - (c) The jobs to be offered are not consistent with the application and criteria of this chapter; or
    - (d) The owner's property is otherwise not qualified for an exemption under this chapter.
  - (5) If the city finds that the work was not completed within the required time period due to circumstances beyond the control of the owner and that the owner has been acting and could reasonably be expected to act in good faith and with due diligence, the governing authority or the city official authorized by the governing authority may extend the deadline for completion of the work for a period not to exceed twenty-four consecutive months.
  - (6) The city's governing authority may enact an ordinance to provide a process for an owner to appeal a decision by the city that the owner is not entitled to a certificate of tax exemption to the city. The owner may appeal a decision by the city to deny a certificate of tax exemption in superior court under RCW 34.05.510 through 34.05.598, if the appeal is filed within thirty days of notification by the city to the owner of the exemption denial. [2015 1st sp.s. c 9 § 11.]