

ORDINANCE NO. 2003-03-012

**AN ORDINANCE RELATING TO ISSUANCE AND CANCELLATION OF FINAL CERTIFICATES OF MULTI-FAMILY TAX EXEMPTION AMENDING BMC CHAPTER 17.82 AND BMC SECTION 2.56.050 TO PROVIDE FOR APPEAL TO THE HEARING EXAMINER.**

**WHEREAS**, Ordinance 1999-09-054 established criteria and procedures for ad valorem property tax exemptions for multi-family housing located in designated target areas in urban centers pursuant to RCW Chapter 84.14; and

**WHEREAS**, the provision for appeal from issuance and cancellation of certificates of exemption set forth in Ordinance No. 1999-09-054 and codified as BMC Chapter 17.82 should be amended in accordance with the Administrative Procedures Ordinance, Ordinance No. 2002-10-069;

**NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:**

**Section 1.** Section 17.82.030 of the Bellingham Municipal Code is amended as follows:

**17.82.030 – Tax Exemptions for Multi-Family Housing in Targeted Residential Areas**

**I. Issuance of Final Certificate.** If the Director determines that the project has been completed in accordance with the contract between the applicant and the City and has been completed within the authorized time period, the City shall, within 10 days, file a Final Certificate of Tax Exemption with the Whatcom County Assessor.

**1. Denial and appeal.** The Director shall notify the applicant in writing that a Final Certificate will not be filed if the Director determines that:

- (a) The improvements were not completed within the authorized time period;
- (b) The improvements were not completed in accordance with the contract between the applicant and the City; or
- (c) The owner's property is otherwise not qualified under this chapter.

Within 14 days of receipt of the Director's denial of a Final Certificate, the applicant may file an appeal with the Hearing Examiner, as provided in Section

2.56.050B of the Bellingham Municipal Code. The applicant may appeal the Hearing Examiner's decision to Whatcom County Superior Court, if the appeal is filed within 30 days, or as otherwise required by law, of receiving notice of that decision.

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**K. Cancellation of Tax Exemption.** If the Director determines the owner is not complying with the terms of the contract, the tax exemption will be canceled. This cancellation may occur in conjunction with the annual review or at any other time when non-compliance has been determined. If the owner intends to convert the multi-family housing to another use, the owner must notify the Director and the Whatcom County Assessor within 60 days of the change in use.

**1. Effect of Cancellation.** If a tax exemption is canceled due to a change in use or other non-compliance, the Whatcom County Assessor may impose an additional tax on the property, together with interest and penalty, and a priority lien may be placed on the land, pursuant to State legislative provisions.

**2. Notice and Appeal.** Upon determining that a tax exemption is to be canceled, the Director shall notify the property owner by certified mail. The property owner may appeal the determination by filing a notice of appeal with the Hearing Examiner within 30 days, specifying the factual and legal basis for the appeal. An aggrieved party may appeal the Hearing Examiner's decision to the Whatcom County Superior Court, if the appeal is filed within 30 days, or as otherwise required by law, of receiving notice of cancellation.


**Section 4.** Section 2.56.060B of the Bellingham Municipal Code is amended as follows:

**B.** The decision of the Hearing Examiner on the following matters which shall be within the jurisdiction of the Hearing Examiner, notwithstanding any other provision in the Bellingham Municipal Code, shall be final, subject only to judicial challenge:

...

**14.** Appeals from decisions relating to permits, administrative determinations, and interpretations of the Planning Director provided for in Title 20 and Section 17.82.030 of the Bellingham Municipal Code.

**PASSED** by the Council this 10TH day of MARCH, 2003.

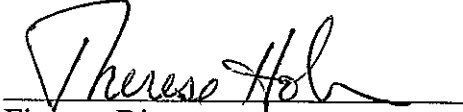
  
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Council President

City of Bellingham  
CITY ATTORNEY  
210 Lottie Street  
Bellingham, Washington 98225  
Telephone (360) 676-6903

APPROVED by me this 17<sup>th</sup> day of MARCH, 2003.

  
\_\_\_\_\_  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Finance Director

**APPROVED AS TO FORM:**

  
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Office of the City Attorney

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