

Multi-Family Tax Exemption Application Process

Before Plans/Building Permit Submittal

A Multi-Family Tax Exemption Conditional contract **must be approved before** submitting for plan review or permits.



Pre-Development Conference

For projects that involve review under the IBC, a mixed-use site plan, platting action, or likely utility upgrades or new connections. Contact the Developer Services Center to schedule a [Pre-Development Conference](#).



MFTE Application Submittal

\$1,000 application fee/parcel
Submit an application through the [Accela Citizen Access](#) site. Economic Development staff will review for completeness.



Urban Experience Committee

MFTE Conditional Contract must go on City Council's Urban Experience Committee. UE is the 2nd Monday of the month. **Applications must be approved as complete by the 4th Monday of the month to be on the next UE agenda.**



City Council Action

City Council will vote on MFTE Conditional contract approval two Mondays following the UE Committee. The City Clerk will send a link to electronically sign the contract following City Council approval.



Conditional Approval

Once approved, a project may submit for permit and plans reviews. **The Conditional MFTE contract is valid for 3 years to finalize construction.**

After Construction

Once a Certificate of Occupancy or a Temporary COO has been issued, the applicant must apply for a Final Multi-Family Tax Exemption certificate.



Final MFTE Certificate

\$2,000 application fee/parcel
City staff will review the Final MFTE certificate to ensure the finalized project meets the contractual requirements from the Conditional MFTE contract. The City will record the Final MFTE certificate with the Spokane County Assessor within 60 days.



Tax Exemption Duration

The tax exemption will begin January 1st of the next calendar year from recording the Final MFTE certificate. The Spokane County Assessor will defer the new construction values through the duration of the exemption (8, 12, or 20 years).



Program Compliance

The property owner, or their designated property manager, is then required to submit annual compliance reporting each February, for the 12- and 20-year programs, which includes tenant income verification. **Failure to comply with income and rent restrictions may result in cancelation of the exemption and back taxes coming due to the Spokane County Assessor.**

Have more specific questions? Reach out to the Economic Development team for assistance at incentives@spokanecity.org or 509-625-6500. Please include the parcel or address details in your message.

