



MULTI FAMILY TAX EXEMPTION PROGRAM

City of SeaTac

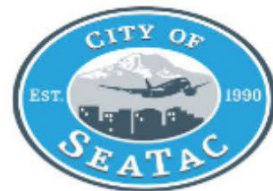


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MULTI-FAMILY TAX EXEMPTION AT A GLANCE

- ❖ **What is the MFTE Program?** It provides limited exemptions from ad valorem property taxation for qualified new multi-family housing constructed in accordance with the requirements of the program.
 - ❖ **What is the purpose of the MFTE Program?** To stimulate new construction of multi-family housing in the Urban Center to increase housing opportunities, and encourage the creation of mixed-income housing that is affordable to households with a range of incomes.
 - ❖ **Where does it apply?** Within the Urban Center Boundary (see Appendix A)
 - ❖ **Washington State Law Code Reference:** [RCW 84.14](#)
 - ❖ **SeaTac Municipal Code Reference:** [SMC 3.85](#)
 - ❖ **How many units constitute multi-family housing?** Per [SMC 3.85](#), it is a building having four or more dwelling units designed for permanent residential occupancy.
 - ❖ **What are the tax exemptions?** Qualifying multi-family housing receives property tax exemptions on the value of eligible improvements for eight years for market-rate housing and twelve years for affordable housing.
 - ❖ **What constitutes market-rate housing?** Housing that already exists or is part of a proposed development that is based on existing area market values and demand, rather than relying on any kind of subsidies or government assistance.
 - ❖ **What constitutes affordable housing?** Residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone, do not exceed thirty percent (30%) of the household's monthly income.
 - ❖ **What is a low-income household?** A single person, family, or unrelated persons living together whose adjusted income is at or below eighty percent (80%) of the median family income adjusted for family size, for the county, city, or metropolitan statistical area, where the project is located, as reported by HUD.
 - ❖ **What is a moderate-income household?** A single person, family, or unrelated persons living together whose adjusted income is more than eighty percent (80%) but is at or below one hundred fifteen percent (115%) of the median family income adjusted for family size, for the county, city, or metropolitan statistical area, where the project is located, as reported by HUD.
 - ❖ **Application:** The MFTE application is available online at: <https://lama.seatacwa.gov/>.
 - ❖ **Conditional Certificate Application Submittal Checklist:** The *Multi-Family Property Tax Exemption Conditional Certificate Application Submittal Checklist* is available online at: <https://www.seatacwa.gov/government/city-departments/community-and-economic-development/permits-land-use-applications>
 - ❖ **Program Reporting:** Following approval of the Final MFTE Certificate, projects will report annually to
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demonstrate ongoing compliance with program requirements.

PROGRAM SUMMARY

The Multifamily Property Tax Exemption (MFTE) program provides special tax valuations for qualified new multi-family housing located within the Urban Center. This exemption is authorized under Washington State Law ([RCW 84.14](#)) and the SeaTac Municipal Code ([SMC 3.85](#)). Qualifying multi-family housing receives property tax exemptions on the value of eligible improvements for eight years for market-rate housing and twelve years for affordable housing.

The purpose of the MFTE is to encourage residential opportunities and stimulate new construction of multi-family housing within the Urban Center, including affordable housing. Only projects located within the Urban Center (defined in Appendix A) are eligible to apply for the MFTE program.

The MFTE program offers tax exemptions for two types of housing developments:

Development Type One: 12-Year Affordable Housing Program

Qualifying affordable housing developments are eligible for a 12-year tax exemption. For the property to qualify for the 12-year exemption, applicants must commit to renting or selling at least 20% of the multi-family housing units as affordable housing units as follows:

1. 10% shall be affordable at a maximum of 50% of the King County median household income. The remaining 10% of the units must be rented as affordable housing units to moderate-income households.
 - a. In the case of projects consisting of less than ten units, a minimum of one unit shall be affordable at a maximum of 50% of the King County median household income.

The property must satisfy that commitment and any additional affordability and income eligibility conditions adopted by the City of SeaTac as defined by [SMC 3.85.060](#). Income and rent limits are updated annually and available on the City of SeaTac [Website](#).

In the case of projects intended exclusively for owner occupancy, at least 20% of the units must be affordable housing units for eligible moderate-income households. Affordable units intended for owner occupancy must be sold by the applicant with a covenant running with the land that prevents the use of the property as a rental unit and includes a resale restriction designed to maintain affordability for future moderate-income homebuyers prior to the expiration of the exemption.

Development Type Two: 8 Year Market-Rate Housing Program

Market-Rate Housing developments are eligible to receive an eight (8) year tax exemption. There are no income requirements for this tax exemption.

PROGRAM REQUIREMENTS

Both Income-Based and Market-Rate projects must meet all of the following requirements to be eligible for a tax exemption:

1. The property must be located in the Urban Center (see Appendix A).
2. The project must consist of at least 20 dwelling units of multi-family housing for the 8-year tax exemption, and four dwelling units for the 12-year exemption.

3. The project must be located within a residential structure or a mixed-use development, in which at least 50% of the space is intended for permanent residential occupancy. (This excludes hotels, motels, or other short-term rental options that offer accommodation on a daily or weekly basis.)
4. The property must be used and/or developed in a way that increases or preserves property valuation, and the use or development of the property must represent an increased investment in the property and property maintenance that results in an increase in the over-all property values in the target area.
5. The project must comply with the Comprehensive Plan, all zoning requirements, land use regulations, and building code requirements contained in the SeaTac Municipal Code, and applicable upon land use permit approval or submittal of a complete building permit application, whichever occurs sooner.
6. For the duration of the exemption granted, the property shall be in full compliance with the provisions of the SeaTac Municipal Code.
7. New construction of multi-family housing must be scheduled to be completed within three years from the date of approval of the application or by any extended deadline granted by the City.
8. The applicant must enter into a written agreement with the City, approved by the Director, in which the owner has agreed to the implementation of the development on terms and conditions satisfactory to the City.
9. Following approval of the Final MFTE Certificate, projects will report annually to demonstrate ongoing compliance with program requirements.

The exemption shall not apply to the following tax-exempt government and non-profit properties:

1. Housing owned by housing authorities, including Tribal, City, and County authorities (RCW [35.82.210](#)).
2. Emergency and transitional housing (RCW [84.36.043](#)).
3. Low-income housing for people with developmental disabilities (RCW 84.26.042).
4. Low-income housing for seniors (RCW [84.36.041](#)).
5. Rental housing or group homes for households making fifty percent (50%) AMI or below (RCW [84.36.560](#)).
6. Military housing developed under privatization initiatives (RCW [84.36.665](#)).
7. Limited-equity, low-income cooperative housing (RCW [84.36.675](#)).

Income-Based Units

Additionally, for Income-Based units, the following shall apply:

1. Affordable units shall adhere to the definition of “affordable housing” in SMC [3.85.030](#).
2. The mix of unit types (e.g. studio, one-bedroom, two-bedroom, etc.), configuration and size of affordable units at each affordability level shall be substantially proportional to the mix, configuration and size of the total housing units in the project unless otherwise approved by the Director.
3. When the project contains more than one building or multiple floors, all of the affordable units may not be located in the same building or on the same floor. The affordable units shall be interspersed with all other dwelling units within the project.
4. The quality of construction and finish materials in those affordable units used to qualify for the exemption shall be the same as other housing units in the project.
5. If, in calculating the number of affordable units, the number contains a fraction, then the number of affordable units shall be rounded up to the next whole number.

6. Properties approved by the City for a 12-year exemption are not eligible to amend an approved application, a conditional certificate, or convert the final certificate of tax exemption to an 8-year tax exemption.
7. Prior to issuing a certificate of occupancy, the owner shall record with the King County Recorder's Office an MFTE covenant that addresses price restrictions, eligible household qualifications, long-term affordability, and any other applicable topics of the affordable units.
8. Affordable units will be reserved for eligible households who certify that their household income does not exceed the applicable percentage of the King County Median Family Income (MFI), and who meet all other eligibility qualifications.

Extension

Any project receiving a 12-year exemption may apply for a subsequent 12-year extension in exchange for continued income restrictions on the affordable units based on the following criteria:

1. The application must be received within 18 months of the expiration of the current exemption.
2. The applicant must remain consistent with the eligibility criteria for the 12-year exemption.
3. The project has not previously received an exemption extension.

APPLICATION PROCESS

The MFTE application is available online at: <https://lama.seatacwa.gov/>.

The *Multi-Family Property Tax Exemption Conditional Certificate Application Submittal Checklist* can be found on the City's Permits & Land Use Applications [page](#).

Application Fees

The MFTE program is subject to fees at the time of application. All associated MFTE fees can be found under Development Related Fees on the City's [Fee Schedule](#).

Applications will be reviewed for completeness upon submission and applicant fee payment. Tax exemption application times do not include land use, engineering or building permit processing timelines. Please coordinate with the Development Review team on other project timelines.

After staff have reviewed the application and find that the project meets MFTE requirements, an agreement will be drafted for approval by the City. Upon approval of the agreement, a conditional certificate is recorded with the King County Assessor and issued to the property owner. The conditional certificate shall expire three years from the date of approval unless an extension is granted.

Conditional Certificate Extension

An extension up to twenty-four consecutive months may be granted if the applicant can meet the conditions of [SMC 3.85.100](#). The applicant shall submit a written request stating the grounds for the extension together with a fee as established in the [City's fee schedule](#) for the City's administrative cost to process the request.

PROGRAM TIMELINE



PROJECT COMPLETION – FINAL CERTIFICATE

Upon completion of the construction as provided in the contract between the owner and the City (Multifamily Housing Limited Property Tax Exemption Agreement), and upon issuance of a permanent certificate of occupancy, the owner may request a final certificate of tax exemption.

The owner shall submit the information listed below to obtain the Final Certificate of Tax Exemption:

- A statement of expenditure made with respect to each multi-family housing unit, including phasing if applicable.
- A statement of total expenditures made with respect to the entire property, including total project costs.
- A description of the completed work.
- A statement of qualification for the exemption.
- The total monthly rent or total sale amount of each multi-family housing unit rented or sold to date.
- A statement that the work was completed within the required 3-year period or any approved extension.

Once a Final Certificate of Tax Exemption is issued, the City will record it with the King County Assessor and forward it, along with the above documentation, to the King County Assessor's Office within ten days, for implementation of the exemption through the property tax code. The tax exemption begins January 1st of the year immediately following the calendar year in which the Final Certificate of Tax Exemption is issued.

Duration of Exemption

The 8-or 12-year tax exemption begins January 1st of the year immediately following the calendar year in which the Final Certificate of Tax Exemption is issued.

ANNUAL COMPLIANCE REVIEW AND REPORTING

Annual Certification

Within 30 days after the first anniversary of the date the City filed the Final Certificate of Tax Exemption and each year thereafter, for the duration of the exemption as set forth in [SMC 3.85.050](#), the property owner shall file a certification with the City.

The certification will include the following information:

- A statement of occupancy and vacancy of the multi-family units during the previous year.
- A certification that the property has not changed use since the date of filing of the final certificate of tax exemption, and continues to be in compliance with the contract.
- (Multifamily Housing Limited Property Tax Exemption Agreement), with the City.
- A description of any improvements or changes to the property made after the filing of the final certificate or most recent certification, as applicable.
- A report on affordable housing requirements, if applicable, including:
 - The total monthly rent or total sale amount of each unit produced.
 - The income of each renter household at the time of initial occupancy or the income of each initial purchaser of owner-occupied units at the time of purchase for each of the

- units receiving a tax exemption.
- Any additional information requested by the City to meet any reporting requirements under Chapter [84.14](#) RCW.

Failure to submit the annual certification may result in cancellation of the tax exemption.

Annual Reporting

All MFTE projects are required to provide annual monitoring reports for the duration of the exemption period; eight years for Market-Rate projects and twelve years for affordable projects. Reports must be submitted using the City-provided Excel worksheet. Reports are submitted to the City of SeaTac's Planning Division, Community & Economic Development at seatacplanning@seatacwa.gov

Required reporting information:

- Address and name of project.
- Term of project.
- Number of rent restricted units.
- Number of market rate units.
- Property development cost and tax information.
- Total number of units.
- For each unit:
 - Unit number.
 - Number of bedrooms.
 - Rental or owner-occupied.
 - Monthly rent payment.
 - Unit square footage.
 - Sales price for owner-occupied units (if applicable).
 - Indicate designated income-restricted unit (if required for tax exemption).
 - Utilities included in the rent.
 - Utilities paid by tenant.
 - Other standard recurring expenses paid by tenant.
 - Household size and gross income (if required for tax exemption).

Change of Ownership

The benefits and obligations of the exemption will remain with the property in the event of a transfer of ownership. To ensure program communication and compliance, property owners must provide notice to the City of SeaTac prior to any transfer of ownership or change in property management.

Project Auditing

Requirements for auditing are included under [RCW 84.14.100\(3\)](#). The goal of this auditing process is to make sure that the required number of affordable units are being provided at affordable rents or prices and that the tenants or owners have been properly screened and recertified as necessary to confirm that they meet the income restrictions. To confirm this, properties that get affordable housing tax exemptions must be audited at least once every five years, with a minimum percentage of all properties audited each year. For program participants within the City of SeaTac, this audit will be conducted by the Department of Commerce. At the time of publication, Market-Rate housing exemptions will not be subject to an auditing process.

SPECIFIC AFFORDABLE HOUSING REQUIREMENTS

Affordable housing projects are eligible in the Urban Center and must meet the following:

Income and Rent Limits

Affordable housing projects with a 12-year tax exemption must meet tenant income and rent limit requirements for 20% of the units. Throughout the exemption period, units must meet the following:

- Low Income Household units must have an occupying household with a maximum gross income of 50% of the Median Family Income (MFI) based on household size. The regional MFI is updated annually by the U.S. Department of Housing and Urban Development.
- Moderate Income Household units must have an occupying household with a gross income more than 80% but is at or below 115% of the Median Family Income (MFI) based on household size.
- The household cannot pay more than the established limit for rent and utilities, and other housing expenses based on unit size.

Guidance on Rent Limits for Income-Based Units

1. Who may rent the income-based units?
Those making equal to or less than moderate income in the Income and Rent Limits Table (including those in the low-income category) may rent a unit set aside for moderate-income households. Only those making low-income may rent low-income units.
2. What rent is charged for each unit?
For units set aside for low- or moderate-income households, the maximum rents shall be no higher than the maximum rents listed on the Rent Limits table, depending on unit type. Additionally, the City's Rental Housing Protections [code](#) includes rules on rent increases.
3. Can I change which units are designated as Income-Based units, including switching between the low-income and moderate-income designation?
Yes, provided that the lease for that tenant has ended and the tenant does not renew, and all other applicable provisions of the Rental Housing Protections and MFTE codes have been met.

Property owners can find updated Income and Rent Limits for affordable housing units on the City [website](#).

The property owner must maintain and document tenant annual income certifications throughout the tax exemption period. This includes:

- Most recent tax returns.
- Wage and salary statements.
- Written methodology for determining annual income for non-salaried tenants.
- A lease with all occupants listed for each unit.

The household income of tenants in designated affordable housing units must be reviewed with the initial lease and reported annually thereafter to ensure continued eligibility. If a tenant is over the maximum income upon review, the next available comparable unit must be leased to an income-eligible tenant.

- If an adult occupant (18 or older) is added to the household, the additional member(s) must be income-certified.

Tenants must disclose all income sources and adequate documentation must exist on file to support the income amounts disclosed.

Tenant-Paid Utilities and Housing Expenses

If tenants pay utilities, parking for one motor vehicle if a parking space is available and is a condition of tenancy, or any other recurring expenses required by the property owner, the maximum rent charged will require an adjustment to include these expenses. Expenses that the property owner makes optional, such as pet rent, extra storage space, or extra parking are not considered housing expenses that fall within maximum rent calculations.

Unit Mix

Under the 12-year program, throughout the exemption period, the property must maintain 20% of its units as affordable housing units under the requirements of [RCW 84.14](#) and [SMC 3.85](#). 10% shall be affordable at a maximum of 50% of the King County MFI, with the remaining 10% of the units rented to moderate-income households. Affordable housing units should be comparable in terms of size, features, and number of bedrooms to the remaining units in the project, and the quality of construction and finish materials shall be the same as other housing units in the project. Affordable housing units shall be interspersed with all other dwelling units within the project. The property must have 20% of the units leased as rent and income-restricted at all times.

Advertising Units

The property owner should include information about the availability of designated income-based units when advertising the property. The City of SeaTac will provide a list of all MFTE properties on its website, including the number of affordable housing units.

Information for Tenants

The City has rules regarding rental housing agreements between renters and landlords, which are codified in [SMC 4.05](#). They include:

- Requiring landlords to share information with renters.
- Regulating renter fees charged by landlords.
- Requiring landlords to tell renters well in advance (120+ days) of a large increase in rent.
- Prohibiting an increase in rent for an uninhabitable unit.
- Allowing renters on a fixed income to adjust the date rent is due each month.
- Allowing a landlord to request a Social Security number from a renter. If the renter does not have one, the landlord cannot require it.
- Requiring a landlord to have “just cause” before evicting a renter.

For more information, please see the Rental Housing in SeaTac [page](#) and the Renting in SeaTac [Guide](#).

Expiration of Exemption

Property owners and managers of MFTE developments should plan for the expiration of the exemption. The exemption program expires on December 31 of the twelfth year of the exemption.

Property Managers shall:

- Provide notice to the tenants regarding the end of the program.
- Honor the rent as stated in the signed and effective lease for tenants of designated units; in no

case should the expiration date of the MFTE exemption supersede terms of an effective lease.

- Provide notice of an increase in rent.
- Provide relocation assistance at the end of the exemption period equal to one month's rent within the final month of a tenant's lease for Income-Based units (RCW [84.14.020](#)), and must provide notice of intent to provide this relocation assistance at the end of both the tenth and eleventh years of the extension.

NON-COMPLIANCE

Cancellation of Tax Exemption

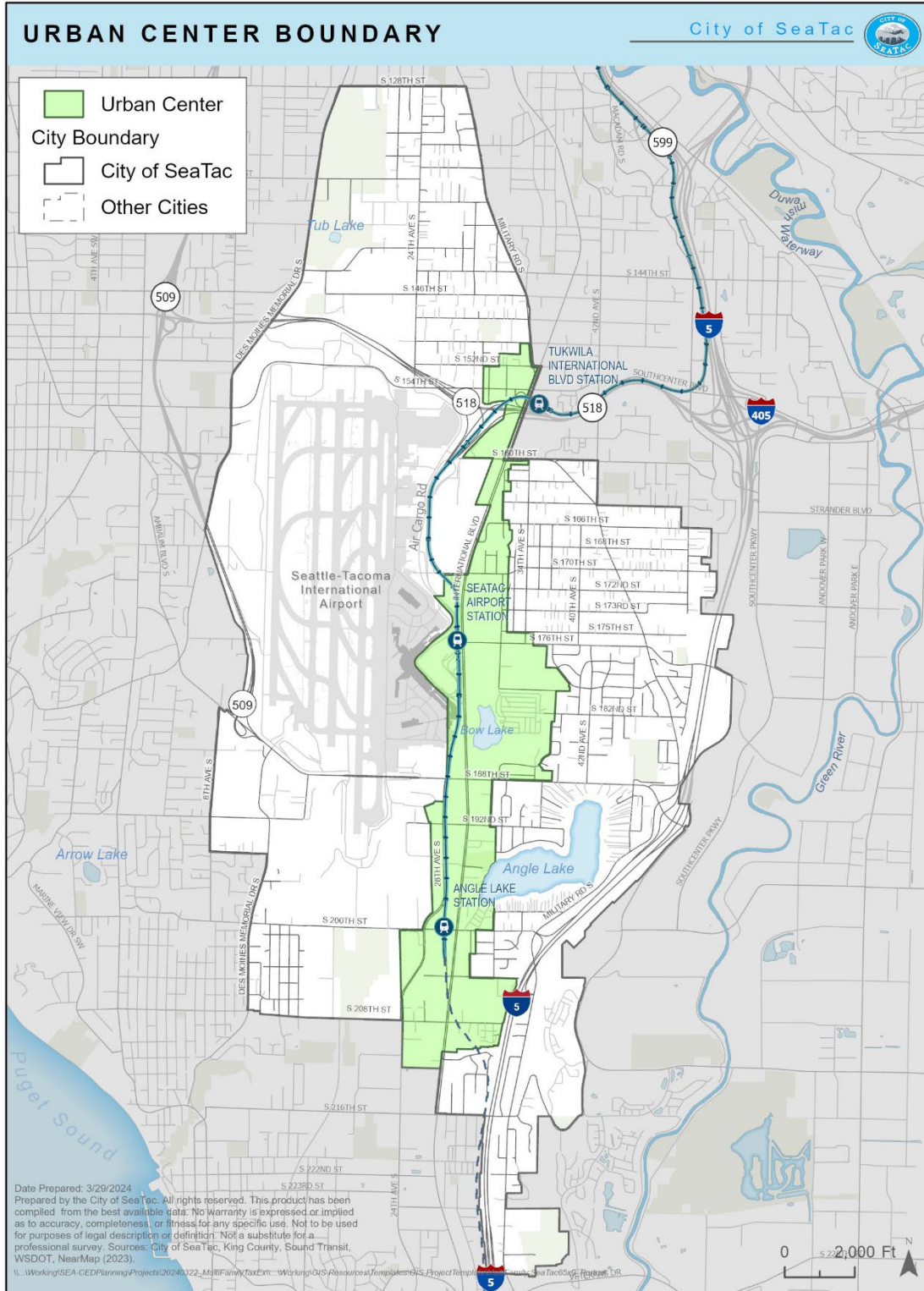
If at any time it is determined that the property no longer complies with the terms of the contract (Multifamily Housing Limited Property Tax Exemption Agreement), the use of the property for any reason no longer qualifies for the tax exemption, the project violates applicable zoning requirements, land use regulations, building, or fire code requirements, or the owner fails to submit the required annual certification, the tax exemption shall be cancelled and additional taxes, interest and penalties shall be imposed pursuant to [RCW 84.14.110](#). If the owner intends to convert the multi-family housing to another use the owner must notify the City and the King County Assessor within 60 days of the change in use. Upon such change in use, the tax exemption shall be canceled and additional taxes, interest and penalties shall be imposed pursuant to [RCW 84.14.110](#).

If a tax exemption is canceled due to a change in use or non-compliance, the King 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 [RCW 84.14](#).

Notice and Appeal of Cancellation

Upon determining that a tax exemption shall be cancelled, the City shall notify the property owner by certified mail, return receipt requested. The property owner may appeal the determination by filing a notice of appeal with the City Clerk, together with the required appeal fee, within 30 calendar days after issuance of the decision by the City, specifying the factual and legal basis for the appeal. The appeal will be heard by the Hearing Examiner. At the appeal hearing, all affected parties may be heard and all competent evidence received. The Hearing Examiner shall either affirm or repeal the decision to cancel the exemption based on the evidence received. The Hearing Examiner shall give substantial weight to the City's decision to cancel the exemption, and the City's decision will be upheld unless the owner can show that there is no substantial evidence on the record to support the City's decision. An aggrieved party may appeal the Hearing Examiner's decision to the King County Superior Court in accordance with the procedures in [RCW 34.05.510](#) through [34.05.598](#), as provided in [RCW 84.14.110\(2\)](#), within thirty (30) days after issuance of the decision of the Hearing Examiner.

APPENDIX A: URBAN CENTER



APPENDIX B: PROGRAM DEFINITIONS

Ad valorem property taxation - A term used by [RCW 84.14](#) and is a tax based on value.

Affordable housing - Residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone, do not exceed thirty percent (30%) of the household's monthly income. For the purposes of housing intended for owner occupancy, "affordable housing" means residential housing that is within the means of low or moderate-income households.

Assessor - Refers to the King County Assessor.

The City - The City of SeaTac authorized designee.

Contract - The standard form agreement between the owner and the City that contains the terms and conditions, including for each MFTE unit as designated according to the final certificate, for the duration of the compliance period as a condition of eligibility of the property tax exemption.

Director - The Director of Community and Economic Development or designee.

Eligible household - A household that certifies that their household income does not exceed the applicable percentage of the area median income, adjusted for household size, and who certify that they meet all qualifications for eligibility including, if applicable, any requirements for recertification on income eligibility.

Household income - The aggregate income of all persons over the age of 18 years of age residing within the same household for a period of at least four months.

Housing expense - A tenant's costs for rent, parking for one motor vehicle if a parking space is available, Utilities or an equivalent Utility Allowance, and any recurring expenses required by the Owner as a condition of tenancy (including but not limited to renter's insurance, pest control, and sewer system capacity charges). Expenses that the Owner makes optional, such as pet rent, extra storage space, or extra parking, are not considered Housing Expenses for the purpose of this Contract.

Income-based housing - Residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone and any mandatory recurring fees required as a condition of tenancy for the unit, do not exceed 30% of the household's monthly income.

Low-income households - A single person, family, or unrelated persons living together whose adjusted income is at or below eighty percent (80%) of the median family income adjusted for family size, for the county, city, or metropolitan statistical area, where the project is located, as reported by the United States department of housing and urban development.

Market-rate housing - Housing that already exists or is part of a proposed development that is based on existing area market values and demand, rather than relying on any kind of subsidies or government assistance.

Moderate-income households - A single person, family, or unrelated persons living together whose adjusted income is more than eighty percent (80%) but is at or below one hundred fifteen percent (115%) of the median family income adjusted for family size, for the county, city, or metropolitan statistical area, where the project is located, as reported by the United States department of housing and urban development.

Moderate family income - A family household whose total income is no higher than eighty percent (80%) of the median income for the county as defined by HUD. Specific moderate-income levels vary according to household size.

Multi-family housing/ multiple-unit housing - A building having twenty (20) or more dwelling units designed for permanent residential occupancy.

Owner - The property owner of record.

Permanent residential occupancy - Multi-family housing that provides either rental or owner occupancy for a period of at least one month. This excludes hotels, motels and short-term rentals that predominantly offer rental accommodation on a daily or weekly basis.

Project - The multi-family housing or portion of multi-family housing that is to receive the tax exemption.

Residential targeted area - An area within an urban center that has been designated by the City Council as lacking sufficient, available, desirable, and convenient residential housing to meet the needs of the public. Specifically, the following area is designated as a residential targeted area: Urban Center

Urban Center - A designated residential targeted area as designated in the City's Comprehensive Plan.

APPENDIX C: HOW TO READ THE MFTE INCOME & RENT LIMITS CHART

Use this guide to determine eligibility and maximum rent caps for MFTE-restricted units in SeaTac.

Step 1. Identify household size

Open the Income Table and find the row for your household size (1–8).



Step 2. Find your % of AMI

Compare your gross ANNUAL household income to the numbers in that row to identify your AMI percentage.
Example: A 4-person household earning \$133,535 is at 85% AMI (2025 table).



Step 3. Match to eligibility category

Low-income units: Only households at/below the low-income threshold may rent these.
Moderate-income units: SeaTac treats AMI as a CEILING — anyone earning up to the unit's AMI % may rent it.



Step 4. Check unit type & rent cap

Open the Rent Table, find the unit type (Studio, 1BR, 2BR, 3BR, 4BR), and read across at the same AMI %.
This is the maximum allowed rent (including utilities + required expenses).



Step 5. Apply SeaTac's rules

- (a) AMI is a ceiling, not a floor (eligibility goes UP TO the unit's AMI %).
- (b) Rent is tied to the UNIT'S AMI designation, not the tenant's exact income.
- (c) Rents include utilities per KCHA allowances and \$16 renter's insurance.

Quick Example Walkthrough

Household Size: 4; Income: \$133,535/year → 85% AMI (2025 table)

Eligibility: Qualifies for Moderate-Income units (SeaTac uses AMI as a ceiling).

Rent cap by unit designation (2025 rent table):

- 2-Bedroom at 85% AMI → Maximum rent \$3,004/month

- 3-Bedroom at 85% AMI → Maximum rent \$3,472/month

Reminder: Rent caps include utilities (per KCHA allowances) + \$16 renter's insurance.

Data source: 2025 Income and Rent Limits – Multi-Family Property Tax Exemption (SeaTac CED, effective 04/25/2025).

For reference only; always verify current limits before leasing.