



City of Tukwila  
**Planning and Community  
 Development Committee**

- ◆ Kathy Hougardy, Chair
- ◆ Verna Seal
- ◆ Thomas McLeod

<u>Distribution:</u> K. Hougardy V. Seal T. McLeod K. Kruller	Mayor Ekberg D. Cline R. Bianchi C. O'Flaherty A. Youn L. Humphrey
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# AGENDA

**MONDAY, NOVEMBER 15, 2021 – 5:30 PM**  
 HAZELNUT CONFERENCE ROOM  
 (At east entrance of City Hall)

**THIS MEETING WILL NOT BE CONDUCTED AT CITY FACILITIES  
 BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS  
 MEETING IS: 1-253-292-9750, Access Code 292841299#**

**Click here to: [Join Microsoft Teams Meeting](#)**  
**For Technical Support during the meeting call: 1-206-433-7155.**

Item	Recommended Action	Page
<b>1. BUSINESS AGENDA</b>		
a. An ordinance on a multi-family residential property tax exemption. <i>Derek Speck, Economic Development Administrator</i>	a. Forward to 11/22 C.O.W. for Public Hearing and 12/6 Regular Mtg.	<b>Pg.1</b>
b. Traffic impact fees. <i>Laurel Humphrey, Legislative Analyst</i>	b. Discussion only.	<b>Pg.13</b>
<b>2. MISCELLANEOUS</b>		

**Next Scheduled Meeting:** *December 6, 2021*



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## INFORMATIONAL MEMORANDUM

TO: Planning and Community Development Committee

FROM: Derek Speck, Economic Development Administrator  
Brandon Miles, Business Relations Manager

CC: Mayor Ekberg

DATE: October 26, 2021, Revised November 8, 2021

SUBJECT: Multi-Family Property Tax Exemption Program

### ISSUE

Discussion on potential updates to the Multi-Family Property Tax Exemption program.

Note: This memo has been updated to reflect the discussion that occurred at the Planning and Community Development meeting on November 1, 2021.

### BACKGROUND

Revised Code of Washington (RCW) 84.14 allows municipalities planning under the Growth Management Act to provide a property tax exemption to qualifying residential developments within their cities. The Multi-Family Tax Exemption (MFTE) reduces the property taxes owed on a development by exempting the value of the multi-family residential improvements<sup>1</sup> over a specific period. In theory, an MFTE program stimulates the creation or rehabilitation of multi-family housing. The housing can be rental or owner-occupied and market-rate or affordable.

#### Overview of State Law Requirements

As outlined in RCW 84.14.007, the purpose of the MFTE is:

*...[T]he purpose of this chapter to encourage increased residential opportunities, including affordable housing opportunities, in cities that are required to plan or choose to plan under the growth management act within urban centers where the governing authority of the affected city has found there is insufficient housing opportunities, including affordable housing opportunities. It is further the purpose of this chapter to stimulate the construction of new multifamily housing and the rehabilitation of existing vacant and underutilized buildings for multifamily housing in urban centers having insufficient housing opportunities that will increase and improve residential opportunities, including affordable housing opportunities, within these urban centers.*

RCW 84.14 allows municipalities to create MFTE programs for up to 8, 12 and/or 20 years, subject to certain requirements.

- Market Rate: A municipality can create an MFTE program that allows for a project to have a property tax exemption for up to eight years if the project does not include affordability requirements. The project could be rental or owner-occupied.
- Twelve Year Affordability: A municipality can create an MFTE program that allows for a project to have a property tax exemption for up to 12 years if it meets certain affordability requirements. To be eligible for the 12-year exemption a project must commit that at

<sup>1</sup> The land is still subject to being assessed property taxes as is space used for commercial activities.

least 20 percent of the units in the project be affordable to low- and moderate-income households (if rental) or moderate-income households (if owner-occupied).

- Twenty Year Affordability: A municipality can create an MFTE program that allows for a project to have a property tax exemption for up to 20 years if it meets certain requirements. To be eligible for the 20-year exemption, a project must commit that at least 20% of the units will be made available for affordable homeownership, with a local government or non-profit overseeing long term compliance with affordability restrictions. The zoning where the units are constructed must allow a minimum density of at least 25 units per acre.

Around 50 cities and one county in the State have in place or have had in place a MFTE program. Most of these cities are located along the I-5 corridor between Olympia and Marysville. Since cities provide additional requirements on their MFTE programs, which may vary by city. For example, the City of Woodinville requires that a building be built to LEED standards in order to get the MFTE; the City of Newcastle requires a public or cultural use for the building; and the City of Yakima requires that there be an investment of least \$25,000 in each unit constructed. Several cities, such as Seattle, require that all MFTE projects have an affordability component and do not offer the 8-year exemption option for market rate units.

#### Tukwila's MFTE Program

In 2014 the City adopted an MFTE program for a portion of the Southcenter District. It is the portion of the Transit Oriented Development District in the Tukwila Urban Center (Southcenter District) that is west of the Green River (see attached map).

At the time, the City's goal of adopting an MFTE program for the Southcenter District was to encourage the development of new multi-family housing to help fulfill the City's vision for the neighborhood and meet the City's regional growth targets for new housing units. Because of the lack of new housing development in that District for many years, staff recommended the incentive as a temporary way to show the private sector that the market rents for new housing was significantly higher than the comparable rents in the adjacent neighborhoods which reflected older housing stock. The incentive also made multi-family housing financially feasible for the developer, especially given the market demand for other types of land uses.

The City's MFTE program provided for both an 8- and 12-year exemption period<sup>2</sup>. In order to be eligible for the MFTE, a project was required to meet additional City criteria, which included:

1. The units must be in the residential targeted areas (see attached map)
2. The units must be within a residential or mixed-use structure containing at least four dwelling units.
3. The units must have an average size of at least 500 square feet per unit.
4. A minimum of 15 percent of the units must be at least 900 square feet in area and contain at least two bedrooms.
5. The units must be designed and used for permanent residential occupancy.
6. Each unit must have its own private bathroom and private kitchen. Projects that utilize common kitchens and/or common bathrooms are not eligible.

Because the City's goal was to provide a temporary incentive to stimulate the private development without becoming a long-term subsidy, the City's Southcenter District MFTE program included a limited application period which sunset at the end of 2017. After that the City no longer accepted MFTE applications.

The following projects utilized the MFTE program within the Southcenter District.

1. AirMark Apartments (2018 MFTE Effective Date, 8-Year Exemption).

AirMark Apartments is a mixed use, 19 story building located along Andover Park East. The project features 371 market rate apartments and the Hotel Interurban. Only the residential portion of the project is eligible for the MFTE. The land (entire parcel) and hotel portion of the building is still subject to property taxes.

2. Marvelle Southcenter (2021 MFTE Effective Date, 8-Year Exemption)

Marvelle Southcenter is active senior housing at the corner of Baker Blvd and Andover Park East.

3. Holden at Southcenter (2022 MFTE Effective Date, 8-Year Exemption)

Holden at Southcenter includes five floors of assisted living units and one floor of memory care units. Only the assisted living units qualified for the MFTE.

*Note: All projects submitted their MFTE applications to the City prior to the end of 2017 and were completed within the required time period.*

## **DISCUSSION**

The Housing Element of the City's Comprehensive Plan mentions multi-family property tax exemptions as a potential strategy to achieve Tukwila's housing goals. The incentive was also included as a potential strategy in the Transit-Oriented Development Housing Strategies Action Plan adopted by the Council in September 2021. Additionally, two developers have approached the City requesting the MFTE for their potential projects.

### **Southcenter District Project**

One of the developers is proposing to construct market-rate, multi-family apartments for all ages within the City's current Residential Targeted Area in the Southcenter District. The developer plans to rent the units at market rate and is requesting that the project be eligible for the 8-year exemption.

When the City adopted the Southcenter Plan it laid out a vision to transform the Southcenter District from a retail district to a mixed-use district with retail, dining, office, and residential units. While the MFTE incentive helped attract three residential developments, they are all based on very specialized business models such as healthcare, age restrictions, and federally approved foreign financing. At this time, the Southcenter District still lacks an all ages, multi-family project that is traditionally financed<sup>3</sup>. Additionally, residential projects in the Southcenter District struggle with identifying comparable rents and proof of market demand which adds risk and makes residential projects harder to finance. Staff believes that obtaining an all-ages, traditionally financed residential project(s) in the Southcenter District can be a catalyst to attract more housing development in the District, especially for workers and others not served by the current housing.

The developer has indicated they have found a site they would like to purchase but need to know if the MFTE will be reinstated before they can move ahead.

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<sup>3</sup> While the Airmark Apartments is an all ages multi-family project, it relied heavily on EB-5 (foreign) investment to be financially feasible plus shared efficiencies with Hotel Interurban.

### Tukwila International Blvd Neighborhood Project

The other developer proposes to construct 100 units of affordable, *owner-occupied* housing within the Tukwila International Blvd neighborhood. The developer has indicated that the MFTE is needed in order to secure financing from the US Department of Housing and Urban Development. Owner-occupied multi-family housing is very rare in Tukwila. In addition to making the project more financially feasible, the MFTE would enable the developer to make the units more affordable for the households living in the units. The developer has requested the 20-year exemption.

The developer has indicated they need to know if their project is eligible for the MFTE during the first quarter of 2022; otherwise, it will delay their financing and next steps for the project

### Comprehensive Considerations

In addition to the two areas mentioned above, Tukwila may want to consider an MFTE in other areas of the City. For example, the Transit Oriented Development Housing Strategies Plan adopted by the City Council in September discussed the possibility of adoption of an MFTE program near the Tukwila International Boulevard light rail station. Additionally, an MFTE program could be created near the Sounder commuter train station near West Valley Hwy as a way to encourage more housing near the station or other areas of the City to encourage renovation or preservation of existing housing. The City also can include other criteria such as greater affordability, dislocation protections, design standards, etc. Those criteria do not need to be the same in all Residential Targeted Areas.

Economic Development staff recommends the City be thoughtful when considering expansions of tax exemptions because the City will incur costs in order to provide public services to the new developments and the exemptions can cause increased taxes on other property taxpayers.

### Recommended Next Steps

Given the potential complexity of a city-wide MFTE program and the time sensitivity of two developments that appear to meet City goals (additional housing in the Southcenter District and affordable, owner-occupied multi-family housing), staff proposes a three-step approach to studying and possibility updating the MFTE program. It's important to note that the first two steps are not limited to just the two developments mentioned and other developments could qualify under the program.

#### Step 1, December 2021, Southcenter District

Amend the City's current MFTE program to accept applications through 2022. This amendment would retain the current program boundaries and other criteria. Staff proposes adding one additional criteria to require that the housing utilizing the MFTE must be available to people of all ages. This would go through the Council process starting in November, with possible final action in December.

#### Step 2, First Quarter of 2022, Tukwila International Blvd

Amend the City's MFTE program to create a second and new Residential Targeted Area along Tukwila International Blvd (TIB) with eligibility criteria allowing owner occupied, affordable housing. At this step, rental apartments would not be included in the program due to more complex considerations such as affordability limits, boundaries of eligible areas, design criteria, redevelopment criteria, displacement risk, market necessity, and other issues. This provision

allows the City to expand owner-occupied, affordable housing opportunities in the City and new development along TIB.

Step 3, 2022, Tukwila South

Per the discussion at the November 1, 2021, PCD meeting, the committee recommends that staff examine the creation of a MFTE program for the Tukwila South area prior to the comprehensive Citywide examination outlined below. This work would also occur in 2022.

Step 34, 2022, Comprehensive

Conduct a more comprehensive review to consider expansions of the MFTE program. This review would include multi-family rental housing, other geographic areas, housekeeping items, and other considerations and criteria such as:

1. Where would the City like to see more multi-family housing (rental and/or ownership)?
2. Where would the City like to see renovation of multi-family housing?
3. Where would the City like to see preservation of existing affordable housing?
4. What levels of affordability would the City like?
5. What levels of affordability are feasible given the value of the incentive, other financing, and development costs?
6. How would the MFTE prioritize multi-family housing as a land use compared to other land uses in that area.
7. Is the MFTE necessary and/or sufficient as an incentive?
8. What project design standards should be included (e.g. structured parking, public amenities, etc.)?
9. What are the financial implications to the City, Tukwila School District, and other taxing districts?
10. How will the City manage and monitor ongoing affordability requirements and reports?

**FINANCIAL IMPACT**

Steps 1 and 2 outlined above would have minimal financial impacts to the City primarily because they are small relative to the amount of development already in the City

Steps 3 and 4 could be significant in terms of demands on city services, reallocation of property tax to other taxpayers, etc. depending on the specifics of the program. Depending on the scope, staff may want to hire a consultant to analyze the incentive's market necessity, effectiveness, and effect on City finances.

**RECOMMENDATION**

Discussion only. If the Committee supports the threefour-step process outlined above, staff will return to the Committee on November 15 with a draft ordinance addressing the Southcenter District and again in January with an ordinance to address Tukwila International Blvd.

An ordinance for the Southcenter District is included as an attachment with this revised memo. The ordinance is scheduled to go to Committee of the Whole on November 22 and Regular Council on December 6.

**ATTACHMENTS**

- Map of Southcenter District Residential Targeted Area.
- Draft Ordinance, Southcenter District MFTE Program



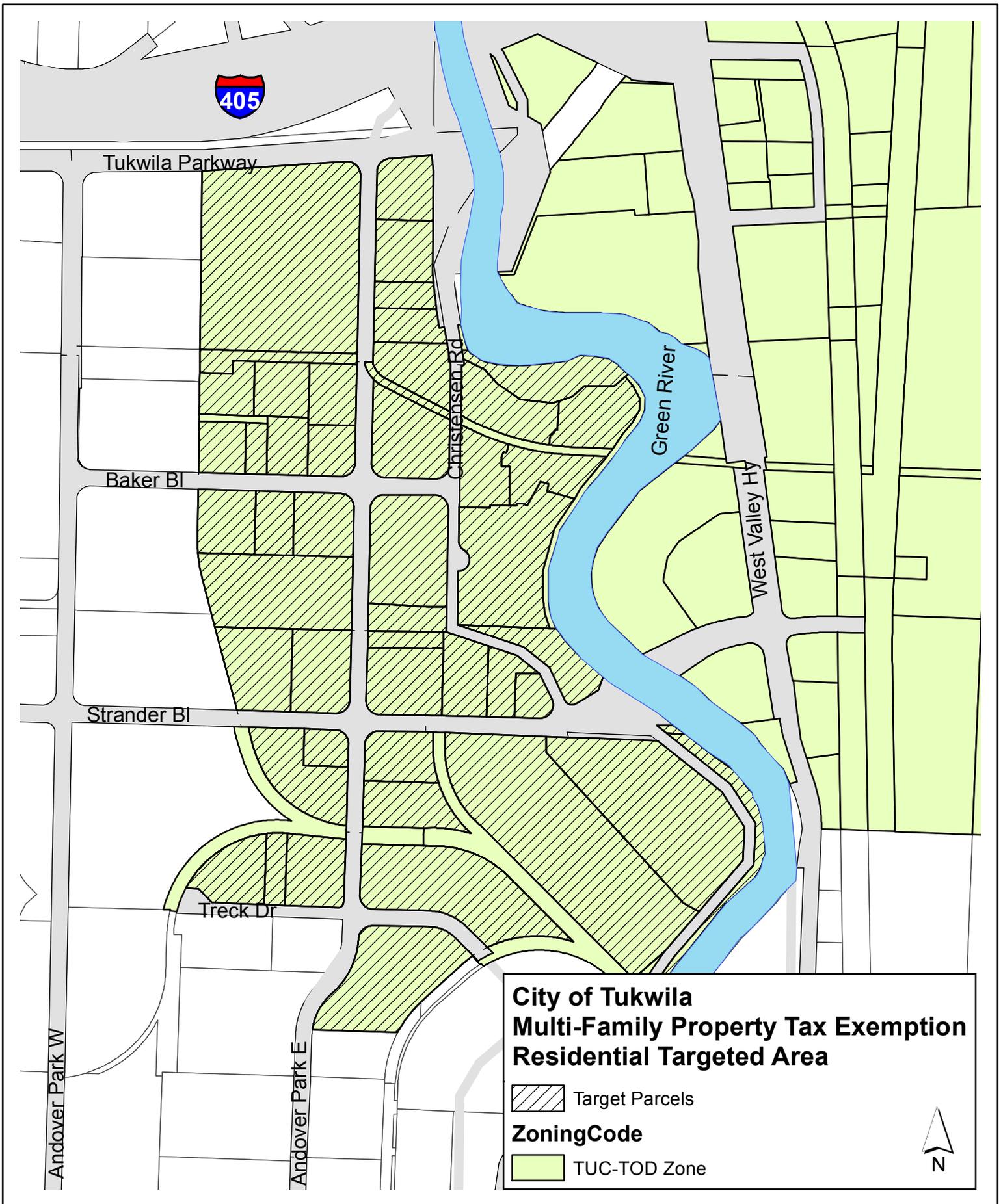


Figure A  
7



**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NOS. 2462 AND 2538, AS CODIFIED AT TUKWILA MUNICIPAL CODE SECTIONS 3.90.050 AND 3.90.060, TO AMEND ELIGIBILITY CRITERIA AND TO ALLOW NEW APPLICATIONS FOR MULTI-FAMILY RESIDENTIAL PROPERTY TAX EXEMPTIONS TO BE SUBMITTED; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, chapter 84.14 RCW authorizes cities to provide for exemptions from ad valorem property taxation on qualified multi-family housing developments located in designated residential targeted areas in order to encourage more desirable, affordable, and convenient residential units in urban centers; and

**WHEREAS**, the King County Countywide Planning Policies (KCCPP), developed pursuant to the Washington State Growth Management Act, have established standards for cities to plan for their share of regional growth and affordable housing; and

**WHEREAS**, the Tukwila Urban Center is one of the region's designated urban centers and lies within an urban growth area, with access to high capacity transit; and

**WHEREAS**, the City intends to assist in achieving its residential growth targets and goals in the City's Housing and Urban Center Element of the City's Comprehensive Plan by encouraging new multi-family housing in the Tukwila Urban Center; and

**WHEREAS**, three projects utilized the Multi-Family Tax Exemption between 2014 and 2017, including two age-restricted projects; and

**WHEREAS**, the Tukwila Urban Center currently lacks sufficient available, desirable and convenient residential housing available to all ages, including affordable housing, to meet the needs of the public who would be likely to live and work in the urban center, if affordable, desirable, attractive, and livable places were available; and

**WHEREAS**, King County is currently facing a housing shortage, with a lack of workforce housing; and

**WHEREAS**, thousands of people who work in the Tukwila Urban Center are unable to live near their jobs due to a lack of quality workforce housing and, as a result, these individuals commute to and from work, resulting in additional vehicles on regional roadways and adding more greenhouse gas emissions to the atmosphere; and

**WHEREAS**, the Tukwila Urban Center qualifies as an urban center for purposes of RCW 84.14.010, and Tukwila has a desire to stimulate construction of new multi-family housing within that portion of the Tukwila Urban Center’s Transit Oriented Development District that lies west of the Green River; and

**WHEREAS**, the tax incentive provided by chapter 84.14 RCW encourages increased residential opportunities, including affordable housing opportunities, and will stimulate the construction of new multi-family housing within the residential targeted area and will benefit and promote public health, safety, and welfare by encouraging residential development and redevelopment of that area of the City; and

**WHEREAS**, a limited Multi-Family Tax Exemption Program in the Tukwila Urban Center may assist in allowing workers to live closer to their jobs; and

**WHEREAS**, the City’s tax incentive regulations were adopted by the Tukwila City Council in Ordinance No. 2462 on December 1, 2014, and amended by the City Council on May 15, 2017, by Ordinance No. 2538; and

**WHEREAS**, under Tukwila Municipal Code Section 3.90.060, applications for a multi-family tax exemption were no longer accepted after December 31, 2017, and the Tukwila City Council desires to allow new projects to take advantage of the incentive to stimulate the construction of new housing open to all ages to support the development of affordable and quality workforce housing within a portion of the Tukwila Urban Center Transit Oriented Development District for a limited period of time; and

**WHEREAS**, on November 22, 2021, the Tukwila City Council, after giving public notice consistent with RCW 84.14.040, held a public hearing to consider adoption of the proposed ordinance;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:**

**Section 1. TMC Section 3.90.050 Amended.** Ordinance No. 2462 §7, as codified at Tukwila Municipal Code (TMC) Section 3.90.050, is hereby amended to read as follows:

**3.90.050 Project Eligibility**

A. To be eligible for exemption from property taxation under this chapter, the residential units must satisfy all of the following criteria:

1. The units must be located in the residential targeted area.
2. The units must be within a residential or mixed-use structure containing at least four dwelling units.
3. The units must have an average size of at least 500 square feet per unit.
4. A minimum of 15 percent of the units must be at least 900 square feet and contain at least two bedrooms.

5. The units must be designed and used for permanent residential occupancy made available to residents of all ages to promote workforce housing.

6. Each unit must have its own private bathroom and private kitchen. Residential projects that utilize common kitchens and/or common bathrooms are not eligible.

7. The entire property shall comply with all applicable zoning requirements, land use regulations, environmental requirements, building codes and fire code requirements, as outlined in the Tukwila Municipal Code.

8. The units must be constructed and receive a certificate of occupancy after this ordinance takes effect

9. The units must be completed within 3 years from the date of issuance of the conditional certificate of acceptance of tax exemption by the City, or within authorized extension of this time limit.

B. In addition to the requirements listed in TMC Section 3.90.050 (A), residential units that request the 12-year property tax exemption, as permitted by TMC Section 3.90.040 (A)(2), must also satisfy the following requirements:

1. The mix and configuration of housing units (e.g., studio, one-bedroom, two-bedroom, etc.) used to meet the requirement for affordable units under TMC Section 3.90.050 shall be substantially proportional to the mix and configuration of the total housing units in the project.

2. For owner-occupied projects, the contract with the City required under TMC Section 3.90.070 shall identify which units meet the affordability criteria.

**Section 2. TMC Section 3.90.060 Amended.** Ordinance Nos. 2462 §8 and 2538 §1, as codified at TMC Section 3.90.060, are hereby amended as follows:

### **3.90.060 Application Procedure—Fee**

A. The owner of property applying for exemption under this chapter shall submit an application to the Administrator, on a form established by the Administrator. The owner shall verify the contents of the application by oath or affirmation. The application shall contain the following information:

1. A brief written description of the project, including phasing if applicable, that states which units are proposed for the exemption and whether the request is for 8 or 12 years.

2. Preliminary schematic site and floor plans of the multi-family units and the structure(s) in which they are proposed to be located.

3. A table of all units in the project listing unit number, square footage, unit type (studio, one bedroom, etc.), and indicating those proposed for the exemption.

4. If applicable, information describing how the applicant will comply with the affordability requirements in TMC Sections 3.90.040 and 3.90.050.

5. A statement from the owner acknowledging the potential tax liability when the property ceases to be eligible for exemption under this chapter.

6. Any other information deemed necessary or useful by the Administrator.

B. At the time of application under this section, the applicant shall pay to the City an initial application fee of \$500 or as otherwise established by ordinance or resolution. If the application is denied, the City may retain that portion of the application fee attributable to its own administrative costs and refund the balance to the applicant.

C. The complete application shall be submitted any time before, but no later than, the date the certificate of occupancy is issued under Title 16 of the Tukwila Municipal Code.

D. After December 31, ~~2017~~ 2022, the City will no longer accept applications.

**Section 3. Corrections by City Clerk or Code Reviser Authorized.** Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**Section 4. Severability.** If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

**Section 5. Effective Date.** This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_

Passed by the City Council: \_\_\_\_\_

Published: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Ordinance Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney



## **INFORMATIONAL MEMORANDUM**

**TO: Planning & Community Development**  
**FROM: Laurel Humphrey, Legislative Analyst**  
**DATE: November 9, 2021**  
**SUBJECT: Traffic Impact Fees**

### **ISSUE**

Due to a recent email stating that the traffic impact fee assessed on a tenant improvement project were too high, the City Council referred discussion on the issue to Committee.

### **BACKGROUND**

Traffic impact fees are assessed on development activity as a condition of approval and intended to pay for the transportation facilities needed to serve new growth and development. Per the Code, traffic impact fees can only be used for system improvements that are reasonably related to the new development and shall not exceed the proportionate fair share of the costs of improvements reasonably related to the new development. Impact fees are placed in a dedicated account in the Arterial Street Fund for use only on projects identified within the fee calculations. The Code also includes provisions for deferrals, exemptions and appeals.

The Traffic Impact Fee Schedule (TIF) was last updated for 2020 to include updated project costs from the Capital Improvement Program, final costs from project closeouts, and current roadway capacity maintenance needs. A further amendment in 2021 exempted early learning facilities from paying 80% of traffic impact fees. Prior to that, impact fees had not been adjusted since 2007. More information about the 2020 update can be found in the [11/25/19](#) and [1/13/20](#) Committee of the Whole packets.

### **RECOMMENDATION**

This information is presented for discussion.

### **ATTACHMENTS**

Tukwila Municipal Code Chapter 9.48  
Tukwila Municipal Code Figure 9-1 Traffic Impact Fee Schedule 2020  
Map of Impact Fee Zones



**CHAPTER 9.48**  
**CONCURRENCY STANDARDS AND**  
**TRANSPORTATION IMPACT FEES**

**Sections:**

9.48.010 Authority and Purpose  
 9.48.020 Definitions  
 9.48.030 Imposition of Transportation Impact Fees  
 9.48.040 Calculation of Impact Fees  
 9.48.050 Credit  
 9.48.060 Time of Payment of Impact Fees  
 9.48.070 Adjustments  
 9.48.080 Establishment of Impact Fee Account  
 9.48.090 Use of Impact Fees  
 9.48.095 Transportation Impact Fee Deferral  
 9.48.100 Plan and Fee Update  
 9.48.110 Refunds  
 9.48.120 Appeals  
 9.48.125 Exemptions  
 9.48.130 Residential Impact Fee Deferral  
 9.48.150 Authority Unimpaired  
 9.48.160 Relationship to SEPA

**9.48.010 Authority and Purpose**

A. **Authority.** The City of Tukwila’s impact fee financing program has been developed pursuant to the City of Tukwila’s police powers, the Growth Management Act as codified in Chapter 36.70A of the Revised Code of Washington (RCW), the enabling authority in RCW Chapter 82.02, RCW Chapter 58.17 relating to platting and subdivisions and the State Environmental Policy Act (SEPA), and RCW Chapter 42.12C.

B. **Purpose.** The purpose of the financing plan is to:

1. Develop a program consistent with Tukwila’s Comprehensive Plan, the Six- Year Transportation Program and the Capital Improvement Program, for joint public and private financing of transportation improvements necessitated in whole or in part by development within the City of Tukwila;
2. Ensure adequate levels of transportation and traffic service consistent with the level of service identified in the Comprehensive Plan;
3. Create a mechanism to charge and collect fees to ensure that new development bears its proportionate share of the capital costs of transportation facilities necessitated by new development; and
4. Ensure fair collection and administration of such transportation impact fees.

C. The provisions of the City of Tukwila’s impact fee ordinance shall be liberally construed to effectively carry out its purpose in the interests of the public health, safety and welfare.

*(Ord. 2111 §1 (part), 2005)*

**9.48.020 Definitions**

The words and terms contained in this chapter shall have the following meanings for the purposes of this chapter, unless the context clearly requires otherwise. Terms or words not defined herein shall be defined pursuant to RCW 82.02.090 when given their usual and customary meaning.

1. The “Act” means the Growth Management Act, Chapter 17, Laws of 1990, First Extraordinary Session, Chapter 36.70A RCW et seq., and Chapter 32, Laws of 1991, First Special Session, as now in existence or hereinafter amended.

2. “Building permit” means an official document or certification of the City of Tukwila issued by the City’s building official which authorizes the construction, alteration, enlargement, conversion, reconstruction, remodeling, rehabilitation, erection, placement, demolition, moving, or repair of a building or structure.

3. “City” means the City of Tukwila, Washington.

4. “Development” means the construction, reconstruction, conversion, structural alteration, relocation or enlargement of any structure that requires a building permit.

5. “Development activity” means any construction of a building or structure that creates additional demand and need for transportation facilities.

6. “Development approval” means any written authorization from the City, which authorizes the commencement of the “development activity.”

7. “Early Learning Facility” is defined consistent with RCW 43.31.565(3) as now enacted or hereafter amended.

8. “Fee payer” is a person, corporation, partnership, an incorporated association or governmental agency, municipality, or similar entity commencing a land development activity, which requires a building permit and creates a demand for additional facilities.

9. “Impact fee” means the payment of money imposed by the City on development activity pursuant to this chapter as a condition of granting development approval, in order to pay for the transportation facilities needed to serve new growth and development that is a proportionate share of the cost of the capital facilities that is used for facilities that reasonably benefit new development. Impact fees are independent of a permit fee, an application fee, a concurrency test fee, and the administrative fee for collecting and handling impact fees or cost of reviewing independent fee calculations.

10. “Letter encumbered” means to reserve, set aside, or earmark the impact fees in order to pay for commitments, contractual obligations, or other liabilities incurred for the provision of transportation facilities.

11. “Low-income housing” means housing where monthly costs, including utilities other than telephone, do not exceed 30% of the resident’s household monthly income and where household monthly income must be 80 percent or less of the King County Median family income adjusted for family size as reported by the U.S. Department of Housing and Urban Development.

12. “Owner” means the owner of record of real property, as found in the records of King County, Washington, or a person with an unrestricted written option to purchase property; provided, that if the real property is being purchased under a recorded real estate contract, the purchaser shall be considered the owner of the property.

13. “Proportionate fair share” means that portion of the cost for transportation facility improvements that are reasonably related to the service demands and needs of new development.

*(Ord. 2657 §1, 2021; Ord. 2521 §1, 2016; Ord. 2305 §1, 2010; Ord. 2111 §1 (part), 2005)*

**9.48.030 Imposition of Transportation Impact Fees**

A. The City hereby authorizes the assessment and collection of impact fees on development activity at the rates set forth in Figure 9-1.

B. Transportation impact fees imposed by this chapter:

1. Shall only be imposed for system improvements that are reasonably related to the new development;

2. Shall not exceed the proportionate fair share of the costs of system improvements that are reasonably related to the new development;

3. Shall be used for the system improvements that will reasonably benefit new development;

4. May be collected and spent only for system improvements, which are provided for in the transportation element of the Capital Improvement Plan and Comprehensive Land Use Plan;

5. Shall not be used to correct existing transportation system deficiencies as of the date of adoption of this chapter; and

6. Shall be collected only once for each development, unless changes or modifications to the development are proposed which result in greater direct impacts on transportation facilities than were considered when the development was first approved.

*(Ord. 2156 §1, 2007; Ord. 2111 §1 (part), 2005)*

**9.48.040 Calculation of Impact Fees**

A. The method of calculating the transportation impact fees in this chapter incorporate, among other things, the following:

1. The cost of public streets and roads necessitated by new development;

2. An adjustment to the costs of the public streets and roadways for past or future mitigation payments made by previous development to pay for a particular system improvement that was prorated to the particular street improvement;

3. The availability of other means of funding public street and roadway improvements; and

4. The methods by which public street and roadway improvements were financed.

B. Fees for development shall be calculated based on their net new “p.m. peak hour” trip generation rates as determined by the Public Works Director, or designee, applying the ITE Trip Generation Manual. If the proposed development activity concerns an existing use, the fee shall be based on net new trips generated by the redevelopment. If an existing building has not been used for its intended purpose or has been vacant for twelve months or more preceding application, no credit for existing trips shall be given.

*(Ord. 2622 §2, 2019; Ord. 2305 §2, 2010; Ord. 2111 §1 (part), 2005)*

**9.48.050 Credit**

A credit, not to exceed the impact fee otherwise payable, shall be provided for the fair market value of any dedication of land for, improvement to, or new construction of any system improvements provided by the developer, to facilities that are identified in the Capital Improvement Program and that are required as a condition of approving the development activity. The determination of “value” shall be consistent with the assumptions and methodology used by the City in estimating the capital improvement costs.

*(Ord. 2111 §1 (part), 2005)*

**9.48.060 Time of Payment of Impact Fees**

A. The impact fees imposed pursuant to this chapter shall be assessed by the City at the time of the application for the development permit, and shall be due and payable in full at the time of issuance of such permit, unless a fee deferral agreement is executed pursuant to TMC 9.48.095. The fee paid shall be the amount in effect as of the date of the permit issuance.

B. Impact fees may be paid under protest in order to obtain a permit or other approval of development activity.

*(Ord. 2484 §1, 2015; Ord. 2305 §3, 2010 Ord. 2111 §1 (part), 2005)*

**9.48.070 Adjustments**

A. The amount of fee to be imposed on a particular development may be adjusted by the Public Works Director, giving consideration to studies and other data submitted by the developer demonstrating by clear and convincing evidence that an adjustment should be made in order to carry out the purposes of this chapter.

B. The Public Works Director shall review the study to determine if the adjustment request:

1. Is based on accepted impact fee assessment practices and methodologies;

2. Uses acceptable data sources and if the data used is comparable with the uses and intensities planned for the proposed development activity;

3. Complies with the applicable State laws governing impact fees;

4. Is prepared and documented by professionals who are mutually agreeable to the City and the developer and are qualified in their respective fields; and

5. Shows the basis upon which the independent fee calculation was made.

C. In reviewing the study, the Public Works Director may require the developer to submit additional or different documentation. If the Public Works Director agrees with the study's findings, an adjustment to the impact fee will be made. If a compelling case has not been made, the developer shall pay the full impact fee amount.

D. A developer requesting an adjustment or independent fee calculation may pay the impact fees imposed by this chapter to obtain a building permit while the City determines whether to partially reimburse the developer by making an adjustment or accepting the independent fee calculation.

*(Ord. 2111 §1 (part), 2005)*

**9.48.080 Establishment of Impact Fee Account**

Impact fees received pursuant to this chapter shall be earmarked and retained in special interest-bearing accounts. All interest shall be retained in the account and expended for the purpose or purposes for which the impact fees were collected.

*(Ord. 2111 §1 (part), 2005)*

**9.48.090 Use of Impact Fees**

A. Pursuant to this chapter, impact fees shall be used for facilities that will reasonably benefit the City and its residents.

B. Fees shall not be used to make up deficiencies in City facilities serving an existing development.

C. Fees shall not be used for maintenance and operations, including personnel.

D. Traffic impact fees shall be used for but not limited to land acquisition, site improvements, engineering and architectural services, permitting, financing, administrative expenses and applicable mitigation costs, and capital equipment pertaining to transportation systems and facilities.

E. Traffic impact fees may also be used to recoup public improvement costs incurred by the City to the extent that new growth and development will be served by the previously constructed improvement.

F. In the event bonds or similar debt instruments are or have been issued for system improvements, impact fees may be used to pay the principal on such bonds.

G. Transportation impact fees shall be expended or letter encumbered for a permissible use within ten years of receipt, unless there exists an extraordinary or compelling reason for fees to be held longer than ten years. The Public Works Director may recommend to the Council that the City hold fees beyond ten years in cases where extraordinary or compelling reasons exist. Such reasons shall be identified in written findings by the Council.

H. The Finance Director shall prepare an annual report on the transportation impact fee account showing the source and amount of all moneys collected, earned or received and projects that were financed in whole or in part by transportation impact fees.

*(Ord. 2622 §3, 2019; Ord. 2111 §1 (part), 2005)*

**9.48.095 Transportation Impact Fee Deferral**

A. In order to encourage residential and mixed-use development within the Tukwila Urban Center Transit-Oriented Development (TUC-TOD) zoning district, fee deferrals of all or a portion of the required transportation impact fees for a project may be granted provided the following criteria are met:

1. The property owner must submit a technically-complete building permit application clearly depicting the project for which the fee deferral agreement would apply.

2. Before issuance of the building permit, the property owner must submit a written letter requesting that the transportation impact fee be deferred. The City will not consider any fee deferral requests from a tenant, contractor, or other third party. The request must be submitted to the City no later than December 31, 2016.

3. The project must be located west of the Green River and be within the TUC-TOD zoning district per Figure 18-16, District Map, in Title 18 of the Tukwila Municipal Code.

4. The project must include at least 100 residential units and at least 50 percent of the gross building square footage must be used for residential purposes. For purposes of this section, the term "residential" does not include hotels, motels, bed and breakfasts or other similar transient lodging accommodations.

5. A fee deferral agreement between the City and the property owner must be executed prior to issuance of the building permit. The Mayor is authorized to execute such agreements on behalf of the City. Provisions must be included in the agreement to secure payment of the deferred impact fees, plus accrued interest, in the case of default by the property owner. Provisions may include, but are not limited to, a lien against subject property, letter of credit and/or surety bond.

6. As part of the agreement, the property owner must agree to waive any appeals under TMC Section 9.48.120.

B. The Mayor may consider other relevant information in approving fee deferral requests including, but not limited to, the ability of the property owner to satisfy the obligations of the agreement and pay the deferred impact fees. The Mayor is authorized to include any other provisions or requirements in the deferral agreement that he/she deems necessary to meet the intent of this chapter, to protect the financial interest of the City, and/or to protect the public welfare.

C. Transportation impact fees may be deferred up to 10 years from the date of building permit issuance. The property owner shall make 8 equal, annual installment payments to the City, with the first payment due to the City no later than 36 months after issuance of the building permit, with the final payment being due no later than 120 months from issuance of the building permit. The property owner may pay off the entire balance any time prior to the end of the 10-year deferral term.

D. Interest shall be charged on deferred transportation impact fees. The interest rate shall be the same as the stated interest rate on the Ten Year US Treasury Note on the date the building permit is issued (or closest date thereof). Interest shall be compounded annually and shall begin to accrue upon issuance of the building permit.

E. The transportation impact fee deferral agreement may be consolidated with any agreements to defer fire, parks, or building permit fees as outlined in TMC Chapters 16.26 and 16.28, and the consolidated permit fee resolution adopted by the City Council.

*(Ord. 2484 §2, 2015)*

**9.48.100 Plan and Fee Update**

The impact fee may be updated annually to evaluate the consistency of development density assumptions, estimated project costs and adjusted for awarded grant funding, if any. Updates that result in a change in impact fees will be reviewed by the City Council. Impact fee changes will only occur through an ordinance requiring Council action.

*(Ord. 2111 §1 (part), 2005)*

**9.48.110 Refunds**

A. A developer may request and shall receive a refund when the developer does not proceed with the development activity for which transportation impact fees were paid, and the developer shows that no impact has resulted.

B. The developer must submit a request for a refund to the City in writing within one year of the date the right to claim the refund arises. Any transportation impact fees that are not expended or encumbered within the time limitations established, and for which no application for a refund has been made within this one-year period, shall be retained and expended on any project identified in the Capital Improvement Plan.

C. In the event that transportation impact fees must be refunded for any reason, they shall be refunded with interest earned to the applicant.

*(Ord. 2111 §1 (part), 2005)*

**9.48.120 Appeals**

A. Any fee payer may pay the impact fees imposed by this chapter under protest in order to obtain a building permit.

B. Appeals regarding traffic impact fees imposed on any development activity may only be taken by the fee payer of the property where such development activity will occur. No appeal shall be permitted unless and until the impact fee at issue has been paid.

C. Determinations of the Public Works Director or his designee, with respect to the applicability of traffic impact fees to a given development activity, or the availability of a credit, can be appealed to the City's Hearing Examiner. Such appeal shall be a closed record appeal.

D. An appeal shall be taken within 10 working days of payment of the impact fees under protest or within 10 working days of the City's issuance of a written determination of a credit or exemption decision by filing with the City Clerk a notice of appeal with an accompanying appeal fee, as set forth in the existing fee schedule for land use decisions.

E. Notices of appeal shall contain the following information:

1. The name of the appealing party;
2. The address and phone number of the appealing party; and

3. A statement identifying the decision being appealed and the alleged errors in that decision. The notice of appeal shall state specific errors of fact or errors in the application of the law to the facts presented and shall also state the relief sought. The scope of the appeal shall be limited to issues raised in the notice of appeal.

*(Ord 2305 §4, 2010; Ord. 2111 §1 (part), 2005)*

**9.48.125 Exemptions**

A. The impact fees are generated from the formula for calculating the fees as set forth in this chapter. The amount of the impact fees is determined by the information depicted on Figure 9-1 herein. All development activity located within the City shall be charged a transportation impact fee, provided that the following exemptions shall apply.

B. The following shall be exempt from transportation impact fees:

1. Replacement of a structure with a new structure having the same use, at the same site, and with the same gross floor area, when such replacement is within 12 months of demolition or destruction of the previous structure.

2. Alteration, expansion, or remodeling of an existing dwelling or structure where no new units are created and the use is not changed.

3. Construction of an accessory residential structure.

4. Miscellaneous improvements including, but not limited to, fences, walls, swimming pools and signs that do not impact the transportation system.

5. Demolition of or moving an existing structure within the City from one site to another.

6. Transportation impact fees for the construction of low-income housing may be reduced at the discretion of the Public Works Director when requested by the property owner in writing prior to permit submittal and subject to the following criteria:

a. Submittal of a fiscal impact analysis of how a reduction in impact fees for the project would contribute to the creation of low-income housing;

b. Fee reduction table.

Unit Size	Affordability Target <sup>1</sup>	Fee Reduction
2 or more bedrooms	80% <sup>2</sup>	40%
2 or more bedrooms	60% <sup>2</sup>	60%
Any size	50% <sup>2</sup>	80%

<sup>1</sup> – Units to be sold or rented to a person or household whose monthly housing costs, including utilities other than telephone, do not exceed 30% of the household’s monthly income.  
<sup>2</sup> – Percentage of King County Median family income adjusted for family size as reported by the U.S. Department of Housing and Urban Development.

c. The developer must record a covenant per RCW 82.02.060 (3) that prohibits using the property for any purpose other than for low-income housing at the original income limits for a period of at least 10 years. At a minimum, the covenant must address price restrictions and household income limits for the low-income housing, and that if the property is converted to a use other than low-income housing within 10 years, the property owner must pay the City the applicable impact fees in effect at the time of conversion.

7. *Change of Use.* A development permit for a change of use that has less impact than the existing use shall not be assessed a transportation impact fee.

8. A fee payer required to pay for system improvements pursuant to RCW 43.21C.060 shall not be required to pay an impact fee for the same improvements under this ordinance.

9. An Early Learning Facility is exempt from paying 80 percent of the required Transportation Impact Fee.

*(Ord. 2657 §2, 2021; Ord. 2622 §4, 2019; Ord. 2521 §2, 2016)*

**9.48.130 Residential Impact Fee Deferral**

A. **Purpose.** The purpose of this chapter is to comply with the requirements of RCW 82.02.050, as amended by ESB5923, Chapter 241, Laws of 2015, to provide an impact fee deferral process for single-family residential construction in order to promote economic recovery in the construction industry.

**B. Applicability.**

1. The provisions of this chapter shall apply to all impact fees established and adopted by the City pursuant to Chapter 82.02 RCW, including transportation system impact fees assessed under Tukwila Municipal Code Chapter 9.48.

2. Subject to the limitations imposed in the Tukwila Municipal Code, the provisions of this chapter shall apply to all building permit applications for single-family detached and single-family attached residential construction. For the purposes of this chapter, an "applicant" includes an entity that controls the named applicant, is controlled by the named applicant, or is under common control with the named applicant.

**C. Impact Fee Deferral.**

1. *Deferral Request Authorized.* Applicants for single-family attached or single-family detached residential building permits may request to defer payment of required impact fees until the sooner of:

a. final inspection; or

b. the closing of the first sale of the property occurring after the issuance of the applicable building permit;

which request shall be granted so long as the requirements of this chapter are satisfied.

2. *Method of Request.* A request for impact fee deferral shall be declared at the time of preliminary plat application (for platted development) or building permit application (for non-platted development) in writing on a form or forms provided by the City, along with applicable application fees.

3. *Calculation of Impact Fees.* The amount of impact fees to be deferred under this chapter shall be determined as of the date the request for deferral is submitted.

D. **Deferral Term.** The term of an impact fee deferral granted under this chapter may not exceed 18 months from the date the building permit is issued ("Deferral Term"). If the condition triggering payment of the deferred impact fees does not occur prior to the expiration of the Deferral Term, then full payment of the impact fees shall be due on the last date of the Deferral Term.

**E. Deferred Impact Fee Lien.**

1. *Applicant's Duty to Record Lien.* An applicant requesting a deferral under this chapter must grant and record a deferred impact fee lien, in an amount equal to the deferred impact fees, against the property in favor of the City in accordance with the requirements of RCW 82.02.050(3)(c).

2. *Satisfaction of Lien.* Upon receipt of final payment of all deferred impact fees for the property, the City shall execute a release of deferred impact fee lien for the property. The property owner at the time of the release is responsible, at his or her own expense, for recording the lien release.

F. **Limitation on Deferrals.** The deferral entitlements allowed under this chapter shall be limited to the first 20 single-family residential construction building permits per applicant, as identified by contractor registration number or other unique identification number, per year.

*(Ord. 2521 §3, 2016)*

**9.48.150 Authority Unimpaired**

Nothing in this chapter shall preclude the City from requiring the fee payer to mitigate adverse and environmental effects of a specific development pursuant to the State Environmental Policy Act, Chapters 43.21C RCW and/or Chapter 58.17 RCW, governing plats and subdivisions; provided, that the exercise of this authority is consistent with Chapters 43.21C and 82.02 RCW.

*(Ord 2305 §7, 2010; Ord. 2111 §1 (part), 2005)*

**9.48.160 Relationship to SEPA**

A. All development shall be subject to environmental review pursuant to SEPA and other applicable City ordinances and regulations.

B. Payment of the impact fee pursuant to this chapter shall constitute satisfactory mitigation of those traffic impacts related to the specific improvements identified on the project list.

C. Further mitigation in addition to the impact fee shall be required for identified adverse impacts, appropriate for mitigation pursuant to SEPA, that are not mitigated by an impact fee.

D. Nothing in this chapter shall be construed to limit the City's authority to deny development permits when a proposal would result in significant adverse traffic impacts identified in an environmental impact statement and reasonable mitigation measures are insufficient to mitigate the identified impact.

*(Ord 2305 §8, 2010; Ord. 2111 §1 (part), 2005)*

**CHAPTER 9.50**

**CONCURRENCY MANAGEMENT**

**Sections:**

- 9.50.010 Purpose
- 9.50.020 Definitions
- 9.50.030 Concurrency Test
- 9.50.040 Test Criteria
- 9.50.050 Concurrency for Phased Development
- 9.50.060 Exemptions
- 9.50.070 Vesting
- 9.50.080 Improvements to Concurrency Facilities
- 9.50.090 Capital Facilities Plan and Capital Improvement Program
- 9.50.100 Intergovernmental Coordination
- 9.50.110 Administrative Rules and Procedures
- 9.50.120 Appeals
- 9.50.130 SEPA Exemption

**9.50.010 Purpose**

A. Pursuant to the State Growth Management Act, RCW 36.70A, after the adoption of its Comprehensive Plan, the City of Tukwila is required by RCW 36.70A.070(6)(b) to ensure that transportation improvements or strategies to accommodate the impacts of development are provided concurrent with the development. Further, the City is bound by the planning goals of RCW 36.70A.020 to ensure that public facilities and services necessary to support development shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards, hereinafter "concurrency."

B. The intent of this chapter is to establish a concurrency management system to ensure that concurrency facilities and services needed to maintain minimum level of service standards can be provided simultaneous to, or within a reasonable time after, development occupancy or use. Concurrency facilities adopted by the City's Comprehensive Plan are roads, potable water, sanitary sewer, and storm water management. This chapter furthers the goals, policies and implementation strategies and objectives of the Comprehensive Plan.

C. The concurrency management system provides the necessary regulatory mechanism for evaluating requests for development to ensure that adequate concurrency facilities can be provided within a reasonable time of the development impact. The concurrency management system also provides a framework for determining facilities and services needs and provides a basis for meeting those needs through capital facilities planning.

**Figure 9-1  
Traffic Impact Fee Schedule 2020**

Land Uses	Unit of Measure	Zone 1	Zone 2	Zone 3	Zone 4
Cost per Trip All Other Uses		\$4,438.73	\$4,863.14	\$5,345.42	\$2,057.66
<b>Residential</b>					
Single Family	dwelling	\$4,394.34	\$4,814.51	\$5,291.97	\$2,037.08
Multi Family	dwelling	\$2,012.22	\$2,204.62	\$2,423.26	\$932.81
Retirement Community	dwelling	\$821.17	\$899.68	\$988.90	\$380.67
Nursing Home/Convalescent Center	bed	\$976.52	\$1,069.89	\$1,175.99	\$452.69
Assisted Living	dwelling	\$1,154.07	\$1,264.42	\$1,389.81	\$534.99
Residential Suites/Microunit apartments	dwelling	\$1,331.62	\$1,458.94	\$1,603.63	\$617.30
<b>Commercial - Services</b>					
Drive-in Bank	sq ft/GFA	\$59.00	\$64.64	\$71.05	\$27.35
Walk-in Bank	sq ft/GFA	\$43.07	\$47.19	\$51.87	\$19.97
Day Care Center	sq ft/GFA	\$49.36	\$54.08	\$59.44	\$22.88
Library	sq ft/GFA	\$27.17	\$29.76	\$32.71	\$12.59
Post Office	sq ft/GFA	\$37.32	\$40.89	\$44.94	\$17.30
Hotel/Motel	room	\$2,663.24	\$2,917.88	\$3,207.25	\$1,234.60
Service Station	VFP	\$36,119.72	\$39,573.32	\$43,497.82	\$16,744.00
Service Station/Minimart	VFP	\$27,323.05	\$29,935.54	\$32,904.27	\$12,666.13
Service Station/Minimart/Car Wash	VFP	\$17,750.48	\$19,447.70	\$21,376.33	\$8,228.58
Carwash (Self-Serve)	Stall	\$15,983.87	\$17,512.17	\$19,248.86	\$7,409.63
Movie Theater	screen	\$339.56	\$372.03	\$408.92	\$157.41
Health Club	sq ft/GFA	\$16.21	\$17.76	\$19.52	\$7.52
Racquet Club	sq ft/GFA	\$12.72	\$13.93	\$15.31	\$5.90
Public Park	acre	\$488.26	\$534.95	\$588.00	\$226.34
Golf Driving Range	tees	\$5,548.41	\$6,078.93	\$6,681.78	\$2,572.08
Batting Cages	cage	\$9,853.98	\$10,796.17	\$11,866.83	\$4,568.01
Multipurpose Recreational Facility	sq ft/GFA	\$15.89	\$17.41	\$19.14	\$7.37
Trampoline Park	sq ft/GFA	\$6.66	\$7.29	\$8.02	\$3.09
Bowling Alley	sq ft/GFA	\$5.15	\$5.64	\$6.20	\$2.39
Ice Skating Rink	sq ft/GFA	\$5.90	\$6.47	\$7.11	\$2.74
Casino/Video Lottery Estab. With Food	sq ft/GFA	\$59.88	\$65.60	\$72.11	\$27.76
<b>Commercial - Institutional</b>					
Elementary School/Jr. High School	student	\$754.58	\$826.73	\$908.72	\$349.80
High School	student	\$621.42	\$680.84	\$748.36	\$288.07
University/College	student	\$843.36	\$924.00	\$1,015.63	\$390.96
Religious Institutions	sq ft/GFA	\$2.17	\$2.38	\$2.62	\$1.01
Hospital	sq ft/GFA	\$3.44	\$3.77	\$4.15	\$1.60
<b>Commercial - Restaurant</b>					
Quality Restaurant	sq ft/GFA	\$19.39	\$21.24	\$23.35	\$8.99
High Turnover Restaurant	sq ft/GFA	\$24.72	\$27.08	\$29.77	\$11.46
Fast Food Restaurant w/o drive thru	sq ft/GFA	\$62.90	\$68.91	\$75.74	\$29.16
Fast Food Restaurant w/ drive thru	sq ft/GFA	\$72.51	\$79.44	\$87.32	\$33.61
Drinking Place	sq ft/GFA	\$37.85	\$41.47	\$45.58	\$17.55
Coffee/Donut Shot w/ drive thru	sq ft/GFA	\$19.26	\$21.10	\$23.19	\$8.93
<b>Industrial</b>					
Light Industry/High Technology	sq ft/GFA	\$2.80	\$3.06	\$3.37	\$1.30
Industrial Park	sq ft/GFA	\$1.78	\$1.95	\$2.14	\$0.82
Warehousing/Storage	sq ft/GFA	\$0.84	\$0.92	\$1.02	\$0.39
Mini Warehouse	sq ft/GFA	\$0.75	\$0.83	\$0.91	\$0.35

GLA= Gross Leasable Area

GFA= Gross Floor Area

VFP= Vehicle Fueling Positions (Maximum number of vehicles that can be fueled simultaneously)

**Figure 9-1  
Traffic Impact Fee Schedule 2020**

Land Uses	Unit of Measure	Zone 1	Zone 2	Zone 3	Zone 4
Cost per Trip All Other Uses		\$4,438.73	\$4,863.14	\$5,345.42	\$2,057.66
<b>Commercial - Retail</b>					
<b>Shopping Center</b>					
up to 9,999 sq ft	sq ft/GLA	\$26.28	\$28.79	\$31.64	\$12.18
10,000 sq ft-49,999 sq ft	sq ft/GLA	\$16.49	\$18.07	\$19.86	\$7.64
50,000 sq ft-99,999 sq ft	sq ft/GLA	\$14.31	\$15.67	\$17.23	\$6.63
100,000 sq ft-199,999 sq ft	sq ft/GLA	\$13.02	\$14.27	\$15.68	\$6.04
200,000 sq ft-299,999 sq ft	sq ft/GLA	\$12.35	\$13.53	\$14.87	\$5.72
300,000 sq ft-399,999 sq ft	sq ft/GLA	\$12.18	\$13.34	\$14.67	\$5.65
over 400,000 sq ft	sq ft/GLA	\$12.62	\$13.82	\$15.19	\$5.85
Miscellaneous Retail Sales	sq ft/GFA	\$12.48	\$13.68	\$15.03	\$5.79
Supermarket	sq ft/GFA	\$26.25	\$28.76	\$31.61	\$12.17
Convenience Market	sq ft/GFA	\$106.81	\$117.03	\$128.63	\$49.52
Nursery/Garden Center	sq ft/GFA	\$21.56	\$23.63	\$25.97	\$10.00
Furniture Store	sq ft/GFA	\$1.08	\$1.19	\$1.31	\$0.50
Car Sales - New/Used	sq ft/GFA	\$10.97	\$12.02	\$13.21	\$5.09
Auto Care Center	sq ft/GLA	\$13.80	\$15.12	\$16.62	\$6.40
Quick Lubrication Vehicle Shop	Service Bay	\$15,069.49	\$16,510.36	\$18,147.70	\$6,985.76
Auto Parts Sales	sq ft/GFA	\$15.26	\$16.71	\$18.37	\$7.07
Pharmacy (with Drive Through)	sq ft/GFA	\$23.29	\$25.52	\$28.05	\$10.80
Pharmacy (no Drive Through)	sq ft/GFA	\$17.75	\$19.45	\$21.38	\$8.23
Free Standing Discount Store	sq ft/GFA	\$17.79	\$19.50	\$21.43	\$8.25
Hardware/Paint Store	sq ft/GFA	\$7.78	\$8.53	\$9.37	\$3.61
Discount Club	sq ft/GFA	\$11.69	\$12.81	\$14.08	\$5.42
Video Rental	sq ft/GFA	\$27.17	\$29.76	\$32.71	\$12.59
Home Improvement Superstore	sq ft/GFA	\$6.00	\$6.57	\$7.22	\$2.78
Tire Store	Service Bay	\$10,929.93	\$11,975.00	\$13,162.56	\$5,066.78
Electronics Superstore	sq ft/GFA	\$13.24	\$14.50	\$15.94	\$6.14
<b>Commercial - Office</b>					
<b>Administrative Office</b>					
up to 9,999 sq ft	sq ft/GFA	\$5.27	\$5.78	\$6.35	\$2.44
10,000 sq ft-49,999 sq ft	sq ft/GFA	\$4.83	\$5.30	\$5.82	\$2.24
50,000 sq ft-99,999 sq ft	sq ft/GFA	\$4.63	\$5.08	\$5.58	\$2.15
100,000 sq ft-199,999 sq ft	sq ft/GFA	\$4.47	\$4.90	\$5.39	\$2.07
200,000 sq ft-299,999 sq ft	sq ft/GFA	\$4.35	\$4.77	\$5.24	\$2.02
over 300,000 sq ft	sq ft/GFA	\$4.31	\$4.73	\$5.20	\$2.00
Medical Office/Clinic	sq ft/GFA	\$10.92	\$11.96	\$13.15	\$5.06

GLA= Gross Leasible Area

GFA= Gross Floor Area

VFP= Vehicle Fueling Positions (Maximum number of vehicles that can be fueled simultaneously)



# City of Tukwila

## Impact Fee Zones

