

# Special Notice

*Intended audience: Independent affordable homeownership facilitators, taxpayers (low-income household) and counties.*

**Oct. 8, 2019**

## Real estate excise tax exemption for self-help housing developments

Effective Oct. 1, 2019, affordable homeownership facilitators who sell self-help housing to low-income households can qualify for a real estate excise tax (REET) exemption.

### Documentation

To claim a REET exemption, sellers must submit **both** of the following forms to their local county treasurer's office:

Required forms	Completed by	Submit to
<a href="#">Real Estate Excise Tax Affidavit</a>	Seller and buyer	Local county treasurer
<a href="#">Certification for Self-help Housing Development Exemption Affidavit</a>	Seller	Local county treasurer (Submit with your REET Affidavit)

### Definitions

**Affordable homeownership facilitator** is a nonprofit community or a neighborhood-based organization that is exempt from income tax under Title 26 U.S.C. Sec. 501(c) of the internal revenue code, and who is also a developer of self-help housing.

**Qualified low-income household** means individuals and families whose adjusted household income, does not exceed 80% of median household income, adjusted for household size, as most recently determined by the federal department of housing and urban development for the county in which the dwelling is located.

**Self-help housing** is a residence provided to low-income individuals and families for ownership, where the residents are required to participate in the construction. Self-help housing does not include residential rental housing provided to the general public.

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For tax assistance or to request this document in an alternate format, visit [dor.wa.gov](http://dor.wa.gov) or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## More information

[RCW 82.45.010\(3\)\(u\)\(i\)](#)

## Questions?

Call 360-534-1503 with questions.

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