

Washington Property Tax Updates: Who's Picking Up the Tab for Seattle's Waterfront Redevelopment Project?

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Seattle's downtown waterfront is dominated by a double-decked elevated highway known as "the viaduct." A 2001 earthquake started a debate about what to do with this aging piece of transportation infrastructure. The final decision was to replace the viaduct with a tunnel that is now nearing completion. Once the viaduct is demolished, the City plans to redevelop the waterfront. The City proposes to pay for up to \$200 million of the cost through special assessments against properties that will increase in value due to the project. The local improvement district (LID) is surprisingly large. Details can be found on [Waterfront Seattle's website](#). This includes an "LID property search tool" that can be used to look up projected assessments against specific properties. Property owners have the right to protest and possibly stop the LID. If that occurs, the City will have to find another source of funds or scale back the project. If the LID goes forward, one unresolved question is whether landlords can pass the assessments through to their tenants. Property owners and tenants in the affected area of downtown Seattle should be paying attention to this now.