| Description of Costs | City of Seattle | Washington State | King County | ARCH |
|--|-----------------|---------------------|---------------|--------------|
| Accounting/Audit expenses during development period | Х | Х | Х | Х |
| Acquisition - Option costs | Х | | X | Х |
| Acquisition - Purchase and sale extension payment (Applicable to purchase price) | Х | Х | Х | Х |
| Acquisition - Purchase and sale extension payment (Not applicable to purchase price) | Not Preferred | | Not Preferred | Case by case |
| Acquisition - Purchase Price - Existing Building | Х | Х | Х | Х |
| Acquisition - Purchase Price - Land only | Х | Х | Х | Х |
| Administrative expenses | | | | |
| Apartment Furniture - Non-Supportive Housing Model | | | | |
| Apartment Furniture - Supportive Housing Model | Х | | X | Х |
| Appraisals | Х | Х | Х | Х |
| Architectural/engineering fees | Х | Х | Х | Х |
| Areas for cooking, eating, bathing | Х | Х | Х | Х |
| Areas for resident use such as television or reading rooms | Х | Х | Х | Х |
| Bond premium | Х | Х | Х | Х |
| Boundary and topographic survey | Х | Х | Х | Х |
| Building Lobby | Х | Х | Х | Х |
| Capitalized Operating Reserves (except for projects using HOME funds) | Х | | Х | Х |
| Capitalized Operating Reserves (projects using only HOME funds) | | | | Х |
| Capitalized Operating Subsidies | | | | |
| Capitalized Replacement Reserves (except for projects using HOME funds) | Х | Х | Х | X |
| Capitalized Replacement Reserves (projects using only HOME funds) | | | | |
| Carrying costs at rent-up - Lease up reserve | Х | | X | X |
| Real Estate carrying costs not covered by project revenues | Case by case | | | |
| Closing, title, and recording fees | Х | X | Х | X |
| Computers - Computer Lab for Tenant Use | | | | |
| Computers - On-site Management Office Equipment | | | X | Case by case |
| Construction - Residential | Х | Х | Х | Х |
| Construction - Residential - Contingency | Not Preferred | Х | Х | Х |
| Construction - Residential - Sales taxes | Х | Х | Х | Х |
| Construction - Residential - Loan Fees | X | Х | Х | Х |

| Description of Costs | City of Seattle | Washington State | King County | ARCH | |
|---|-----------------|--|-------------|--------------|--|
| Construction - Commercial | | Prefer no Tax Credit Equity be used to pay this item | | | |
| Construction - Commercial - Contingency | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Construction - Commercial - Sales taxes | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Construction - Commercial - Loan Fees | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Corridors, stairwells, storage areas | X | Х | X | Х | |
| Developer Fee | X | Х | X | Х | |
| Developer Fee - Project management | Х | Х | Х | Х | |
| Developer Fee - Technical assistance | X | Х | Х | Х | |
| Environmental site assessment | X | Х | X | Х | |
| Financing fees | X | Х | Х | Х | |
| Geotechnical study | X | Х | Х | Х | |
| Hazardous materials abatement and monitoring | X | Х | Х | Х | |
| Impact/mitigation fees | X | Х | Х | Х | |
| Infrastructure improvement (if within property boundaries of the project) | X | Х | X | Х | |
| Inspections & Surveys | X | Х | Х | Х | |
| Insurance costs during development period | X | Х | Х | Х | |
| Interest - Residential - Permanent Loan | X | Х | X | Х | |
| Interest - Residential - Bridge Loan | X | Х | Х | Х | |
| Interest - Residential - Construction Loan | X | Х | Х | Х | |
| Interest - Commercial - Permanent Loan | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Interest - Commercial - Bridge Loan | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Interest - Commercial - Construction Loan | Prefer | Prefer no Tax Credit Equity be used to pay this item | | | |
| Landscaping | X | Х | X | Х | |
| Late Fees | Not Preferred | | | Case by case | |
| Legal | X | Х | Х | Х | |
| LIHTC Non-profit donation | | | | | |
| Low Income Housing Tax Credit (LIHTC) fees | Х | Х | Х | Х | |
| Major appliances (e.g. stoves, refrigerators, washer/dryer, dishwasher) | Х | Х | Х | Х | |
| Manager's housing unit (income-qualified) | Х | Х | Х | Х | |
| Manager's housing unit (non-income-qualified) | Х | Х | Х | | |

| Description of Costs | City of Seattle | Washington State | King County | ARCH |
|--|-----------------|------------------|---------------|--------------|
| Marketing study | Х | Х | Х | Х |
| Marketing/leasing expenses | Х | Х | Х | Х |
| Office equipment | | | | |
| Off-site infrastructure (Not Reequired by Permit) | | | | |
| Off-site infrastructure (Required by Permit) | Х | Х | Х | Х |
| On-site Management office space (dedicated to on-site housing units) | X | Х | Х | Х |
| On-site Management office space (not dedicated to on-site housing units) | | | | |
| Operating Expenses not covered by Operating Revenue during an occupied rehab | Х | | | |
| Other loan fees (Impact Capital, State HTF, etc.) | Х | Х | Х | Х |
| Permits, fees, and hook-ups | X | Х | Х | Х |
| Playground equipment if solely for residents | Х | Х | Х | Х |
| Professional Fees | Х | Х | Х | Х |
| Real estate taxes during development period | X | Х | Х | Х |
| Reimbursement of lost investment potential | | | | |
| Reimbursement of pre-development costs | Х | Х | Х | Х |
| Relocation expenses for projects NOT using HOME funds | X | Not Preferred | Х | Х |
| Relocation expenses for projects using HOME funds | Х | Х | Х | Х |
| Residential Parking - Not required by local code | Not Preferred | Not Preferred | Not Preferred | Case by case |
| Residential Parking - Required by local code | Х | Х | Х | Х |
| Spaces used for on-site social services (for tenants only) | Х | Case by Case | Х | Х |
| Title insurance | X | Х | Х | Х |
| Utility costs during development | X | Х | Х | Х |