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July 28, 2016

Karl Otterstrom  
Chair, Board of Directors  
University District Public Development Authority  
10 N. Post Street, Ste. 400  
Spokane, WA 99201

RE: University District Public Development Authority Tax Exempt Status

Dear Mr. Otterstrom;

The Spokane City Council enacted Ordinance No. C-34933 on November 15, 2012 creating the University District Public Development Authority (UD PDA), including the adoption of a charter and bylaws for the UD PDA. The legislative action by the City Council creating the UD PDA was pursuant to Washington State law, RCW 35.21.730. Based upon state law, the UD PDA is a special purpose quasi-municipal corporation whose operations and funds are controlled and overseen by the City pursuant to RCW 35.21.730. As such, it is my opinion that the UD PDA, as an extension of the City of Spokane, is a tax exempt entity. Please let me know if you have any questions.

Sincerely,

Michael J. Piccolo  
Assistant City Attorney

cc: Andrew Worlock