
SUBSTITUTE SENATE BILL 6231

State of Washington

66th Legislature

2020 Regular Session

By Senate Housing Stability & Affordability (originally sponsored by Senators Kuderer, Darneille, Dhingra, Hunt, Mullet, and Wilson, C.)

READ FIRST TIME 01/28/20.

1 AN ACT Relating to limiting the property tax exemption for
2 improvements to single-family dwellings to the construction of
3 accessory dwelling units; amending RCW 84.36.400; and creating new
4 sections.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 84.36.400 and 2013 c 23 s 350 are each amended to
7 read as follows:

8 (~~Any physical improvement to single-family dwellings upon real~~
9 ~~property shall be~~) Constructing an accessory dwelling unit, whether
10 attached to or within a single-family dwelling upon real property, or
11 as a detached unit on the same real property, is exempt from taxation
12 for the three assessment years subsequent to the completion of the
13 improvement to the extent that the improvement represents thirty
14 percent or less of the value of the original structure. A taxpayer
15 desiring to obtain the exemption granted by this section must file
16 notice of his or her intention to construct the improvement prior to
17 the improvement being made on forms prescribed by the department of
18 revenue and furnished to the taxpayer by the county assessor:
19 PROVIDED, That this exemption cannot be claimed more than once in a
20 five-year period.

1 The department of revenue shall promulgate such rules and
2 regulations as are necessary and convenient to properly administer
3 the provisions of this section.

4 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
5 collection in 2021 and thereafter.

6 NEW SECTION. **Sec. 3.** The provisions of RCW 82.32.805 and
7 82.32.808 do not apply to this act.

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