

---

**SENATE BILL 6231**

---

**State of Washington**

**66th Legislature**

**2020 Regular Session**

**By** Senators Kuderer, Darneille, Dhingra, Hunt, Mullet, and Wilson, C.

Prefiled 01/10/20. Read first time 01/13/20. Referred to Committee on Housing Stability & Affordability.

1 AN ACT Relating to providing a limited property tax exemption for  
2 the construction of accessory dwelling units; amending RCW 84.36.400;  
3 and creating new sections.

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

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

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

--- END ---