
SUBSTITUTE SENATE BILL 5033

State of Washington

67th Legislature

2021 Regular Session

By Senate Housing & Local Government (originally sponsored by Senators Kuderer, Saldaña, Das, Nguyen, and Wilson, C.)

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 2020 c 204 s 1 are each amended to
7 read as follows:

8 (~~Any physical improvement to single-family dwellings upon real~~
9 ~~property, including constructing~~) Constructing an accessory dwelling
10 unit(~~, whether attached to or within the single-family dwelling or~~)
11 as a detached unit on the same real property(~~(,)~~) shall be exempt
12 from taxation for the three assessment years subsequent to the
13 completion of the improvement to the extent that the improvement
14 represents (~~(thirty)~~) 30 percent or less of the value of the original
15 structure. A taxpayer desiring to obtain the exemption granted by
16 this section must file notice of his or her intention to construct
17 the improvement prior to the improvement being made on forms
18 prescribed by the department of revenue and furnished to the taxpayer
19 by the county assessor: PROVIDED, That this exemption cannot be
20 claimed more than once in a 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 2022 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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