S-5597.1

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**SUBSTITUTE SENATE BILL 6231**

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**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.)

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

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

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

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

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

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

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

**--- END ---**