
HOUSE BILL 2059

State of Washington 64th Legislature 2015 Regular Session

By Representatives Peterson, Dunshee, Fey, Stanford, and Tarleton

Read first time 02/10/15. Referred to Committee on Local Government.

1 AN ACT Relating to a county property tax exemption for energy
2 efficient construction; and adding a new section to chapter 84.36
3 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36
6 RCW to read as follows:

7 (1) The legislative authority of any county may provide an
8 exemption from the county property tax levies under RCW
9 84.52.043(1)(b) for certified third-party green building construction
10 or improvements. Counties that provide for an exemption must
11 determine:

12 (a) The qualifying third-party certification requirements;

13 (b) The duration of the tax exemption, up to seven assessment
14 years subsequent to the completion of the construction or
15 improvement;

16 (c) The value of the tax exemption, up to one hundred percent of
17 the assessed value of the construction or improvements that is
18 greater than the original assessed value of the land and buildings;
19 and

20 (d) The requirements of eligibility.

1 (2) The exemption under this section applies to new single-family
2 or multifamily construction or improvements on existing homes that
3 result in third-party green building certifications.

4 (3) To obtain an exemption under this section a taxpayer must
5 file notice of the taxpayer's intent of construction or improvement
6 and provide information required by the county on forms prescribed
7 and furnished by the county assessor.

8 (4) A city in a county that adopts the exemption in this section
9 may also provide an exemption to the levy under RCW 84.52.043(1)(d)
10 for certified third-party green building construction or
11 improvements. However, the city must use the same requirements for
12 the exemption as determined by the county in which the city is
13 located.

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