
SENATE BILL 5454

State of Washington

67th Legislature

2021 Regular Session

By Senators Schoesler, Brown, Frockt, Honeyford, Padden, Rolfes, Van De Wege, Wagoner, Warnick, and Wilson, J.

Read first time 02/12/21. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing property tax relief to Washington
2 citizens who lost their homes in the labor day fires; amending RCW
3 84.36.400; and creating new sections.

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

5 **Sec. 1.** RCW 84.36.400 and 2020 c 204 s 1 are each amended to
6 read as follows:

7 (1)(a) Any physical improvement to single-family dwellings upon
8 real property, including constructing an accessory dwelling unit,
9 whether attached to or within the single-family dwelling or as a
10 detached unit on the same real property, ~~((shall be))~~ is exempt from
11 taxation for the three assessment years subsequent to the completion
12 of the improvement ~~((to the extent that the improvement represents~~
13 ~~thirty))~~.

14 (b) Except as provided in (c) of this subsection, the exemption
15 under this section may not exceed 30 percent ~~((or less))~~ of the value
16 of the original structure.

17 (c) For physical improvements to dwellings damaged by wildfires
18 occurring in this state during the period of September 1st through
19 September 19th of calendar year 2020, the exemption under this
20 section is for the full value of the original structure.

1 (2) A taxpayer desiring to obtain the exemption granted by this
2 section must file notice of his or her intention to construct the
3 improvement prior to the improvement being made on forms prescribed
4 by the department of revenue and furnished to the taxpayer by the
5 county assessor: PROVIDED, That this exemption cannot be claimed more
6 than once in a five-year period.

7 (3) The department of revenue shall promulgate such rules and
8 regulations as are necessary and convenient to properly administer
9 the provisions of this section.

10 NEW SECTION. **Sec. 2.** The provisions of RCW 82.32.805 and
11 82.32.808 do not apply to this act.

12 NEW SECTION. **Sec. 3.** This act applies for taxes levied for
13 collection in 2022 and thereafter.

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