
SENATE BILL 5033

State of Washington

67th Legislature

2021 Regular Session

By Senators Kuderer, Saldaña, Das, Nguyen, and Wilson, C.

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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 as
11 a detached unit on the same real property, shall be exempt from
12 taxation for the three assessment years subsequent to the completion
13 of the improvement to the extent that the improvement represents
14 (~~(thirty)~~) 30 percent or less of the value of the original structure.
15 A taxpayer desiring to obtain the exemption granted by this section
16 must file notice of his or her intention to construct the improvement
17 prior to the improvement being made on forms prescribed by the
18 department of revenue and furnished to the taxpayer by the county
19 assessor: PROVIDED, That this exemption cannot be claimed more than
20 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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