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**SUBSTITUTE SENATE BILL 6343**

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**State of Washington**

**69th Legislature**

**2026 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Orwall, Conway, Kauffman, Lovelett, Nobles, Shewmake, Slatter, Wellman, and C. Wilson)

READ FIRST TIME 02/09/26.

1 AN ACT Relating to providing tax relief to Washington residents  
2 impacted by the atmospheric river and winter weather event; amending  
3 RCW 84.70.010; and creating new sections.

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

5 **Sec. 1.** RCW 84.70.010 and 2021 c 192 s 1 are each amended to  
6 read as follows:

7 (1) If, on or before December 31<sup>st</sup> in any calendar year, any real  
8 or personal property placed upon the assessment roll of that year is  
9 destroyed in whole or in part, or is in an area that has been  
10 declared a disaster area by the governor or the county legislative  
11 authority and has been reduced in value by more than twenty percent  
12 as a result of a natural disaster, the true and fair value of such  
13 property shall be reduced for that assessment year by an amount  
14 determined by taking the true and fair value of such taxable property  
15 before destruction or reduction in value and deduct therefrom the  
16 true and fair value of the remaining property after destruction or  
17 reduction in value.

18 (2) Taxes levied for collection in the year in which the true and  
19 fair value has been reduced under subsection (1) of this section  
20 shall be abated in whole or in part as provided in this subsection.  
21 The amount of taxes to be abated shall be determined by first

1 multiplying the amount deducted from the true and fair value under  
2 subsection (1) of this section by the rate of levy applicable to the  
3 property in the tax year. Then divide the product by the number of  
4 days in the year and multiply the quotient by the number of days  
5 remaining in the calendar year after the date of the destruction or  
6 reduction in value of the property. If taxes abated under this  
7 section have been paid, the amount paid shall be refunded under RCW  
8 84.69.020. The tax relief provided for in this section for the tax  
9 year in which the damage or destruction occurred does not apply to  
10 property damaged or destroyed voluntarily.

11 (3) No reduction in the true and fair value or abatements shall  
12 be made more than three years after the date of destruction or  
13 reduction in value.

14 (4) The assessor shall make such reduction on his or her own  
15 motion; however, the taxpayer may make application for reduction on  
16 forms prepared by the department and provided by the assessor. The  
17 assessor shall notify the taxpayer of the amount of reduction.

18 (5) If destroyed property is replaced prior to the valuation  
19 dates contained in RCW 36.21.080 and 36.21.090, the total taxable  
20 value for that assessment year shall not exceed the value as of the  
21 appropriate valuation date in RCW 36.21.080 or 36.21.090, whichever  
22 is appropriate.

23 (6) The taxpayer may appeal the amount of reduction to the county  
24 board of equalization in accordance with the provisions of RCW  
25 84.40.038. The board shall reconvene, if necessary, to hear the  
26 appeal.

27 (7)(a) Physical improvements to qualifying single-family  
28 dwellings are exempt from taxation for three assessment years  
29 subsequent to the completion of the improvement, subject to the  
30 conditions and limitations in this subsection (7).

31 (b) The amount of the exemption provided in this subsection (7)  
32 is limited to the amount of the reduction in value determined in  
33 subsection (1) of this section with respect to the qualifying single-  
34 family dwelling.

35 (c)(i) A taxpayer desiring to obtain the exemption provided in  
36 this subsection (7) must file an application with the county assessor  
37 on forms prescribed or approved by the department and made available  
38 to the taxpayer by the county assessor. Except as provided in (c)(ii)  
39 and (iii) of this subsection (7), the application must be submitted  
40 by the taxpayer before initiating construction of the improvement.

1 County assessors may not approve any application for exemption  
2 received after June 30, (~~2026~~) 2031.

3 (ii) If a taxpayer has, before July 25, 2021, initiated  
4 construction of physical improvements to a qualifying single-family  
5 dwelling, the taxpayer may apply for the exemption under this  
6 subsection (7) by October 1, 2021.

7 (iii) If a taxpayer has, before the effective date of this  
8 section, initiated construction of physical improvements to a  
9 qualifying single-family dwelling as a result of a natural disaster  
10 that occurred on or after December 1, 2025, the taxpayer may apply  
11 for the exemption under this subsection (7) by October 1, 2026.

12 (d) The value of the improvements must be considered as new  
13 construction for the purposes of chapters 36.21 and 84.55 RCW as  
14 though the property was not exempt under this chapter.

15 (e) The department may adopt any rules necessary to administer  
16 this section.

17 (f) For purposes of this subsection (7), the following  
18 definitions apply:

19 (i) "Improvement" means any actual, material, and permanent  
20 change to a qualifying single-family dwelling damaged as a result of  
21 a natural disaster that increases the value of the dwelling.  
22 "Improvement" also includes the construction of a new single-family  
23 dwelling that replaces a qualifying single-family dwelling totally  
24 destroyed as a result of a natural disaster.

25 (ii) "Qualifying single-family dwelling" means a single-family  
26 dwelling:

27 (A) Upon real property located in an area that has been declared  
28 a disaster area by the governor or the county legislative authority  
29 and has been reduced in value by more than 20 percent as a result of  
30 a natural disaster that occurred on or after August 31, 2020;

31 (B) That has received a reduction in the true and fair value  
32 under subsection (1) of this section; and

33 (C) In which the legal or beneficial ownership is held by the  
34 same individual or individuals who owned the property at the time  
35 that it was reduced in value as a result of a natural disaster, or  
36 their relatives. For the purpose of this subsection (7)(f)(ii),  
37 "relative" means any individual related to another individual by  
38 blood, marriage, or adoption.

39 (8) For purposes of this section, an area that has been declared  
40 a disaster area by the governor includes areas within the scope of

1 the governor's request to the president of the United States for a  
2 major disaster declaration.

3 NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply  
4 to this act.

5 NEW SECTION. **Sec. 3.** Section 1 of this act applies to taxes  
6 levied for collection in 2027 and thereafter.

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