
HOUSE BILL 2630

State of Washington

66th Legislature

2020 Regular Session

By Representatives Walen, Goodman, Slatter, Springer, Duerr, and Kloba

1 AN ACT Relating to providing a limited property tax exemption for
2 the construction of accessory dwelling units; amending RCW 84.36.400;
3 and creating new sections.

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

5 **Sec. 1.** RCW 84.36.400 and 2013 c 23 s 350 are each amended to
6 read as follows:

7 Any physical improvement to single-family dwellings upon real
8 property, including constructing an accessory dwelling unit, whether
9 attached to or within the single-family dwelling or as a detached
10 unit on the same real property, shall be exempt from taxation for the
11 three assessment years subsequent to the completion of the
12 improvement to the extent that the improvement represents thirty
13 percent or less of the value of the original structure. A taxpayer
14 desiring to obtain the exemption granted by this section must file
15 notice of his or her intention to construct the improvement prior to
16 the improvement being made on forms prescribed by the department of
17 revenue and furnished to the taxpayer by the county assessor:
18 PROVIDED, That this exemption cannot be claimed more than once in a
19 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 2021 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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