Department of Revenue
Washington State

Form 64 0009

# Exemption for Physical Improvement to a Single Family Dwelling (RCW 84.36.400)

File with your local county assessor.

Reset form

Application number: Date:

Property owner:

Mailing address:

City: State: Zip:

Parcel number:

Legal description:

Property address:

City: State: Zip:

Describe improvement:

Estimated cost of improvement: Construction to begin on:

Building permit issued by:

Building permit number: Date permit issued:

**I hereby certify that the foregoing information is true and complete to the best of my knowledge and that this exemption has not been allowed on this property for the past five years.**

Owner signature:

Agent signature: Date:

## County Assessor's use only

Value after construction: Date:

Value prior to construction: Date:

Increase in value: Percent:

Amount of exemption (not to exceed 30% of value prior to construction):

Taxable value of dwelling:

Assessment year exemption to begin: Assessment year to be removed:

Assessor or deputy:

Print form

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# Improvements to Single Family Dwellings

RCW 84.36.400

WAC 458-16-080

## What is the definition of "single family dwelling"?

The term single-family dwelling means a detached dwelling unit where the lot on which the dwelling stands is designed for one family, and not occupied by more than one family. The dwelling unit must meet the definition of real property contained in WAC 458-12-010 and RCW 84.04.090.

## What is the definition of "physical improvement"?

The term physical improvement means any addition, improvement, remodeling, renovation, structural correction, or repairs which materially add to the value or condition of an existing dwelling. It also includes the addition of, or repairs to, garages, carports, patios, or other improvements attached to and compatible with similar dwellings. It does not include swimming pools, outbuildings, fences, etc., which are not common to or normally recognized as components of a dwelling unit.

## WAC 458-16-080 Exemption - Filing - Amount - Limits

Any physical improvement to an existing single family dwelling on real property may qualify for an exemption for up to three assessment years. This includes constructing an accessory dwelling unit, whether attached, within, or detached, as long as it is on the same real property.

You must file the claim with the county assessor of the county in which the property is located, before completing the improvement. The claim must be on the forms prescribed by the Department of Revenue and supplied by the county assessor.

Once the assessor receives the claim, they will determine the value of the single-family dwelling before the improvement. This valuation is determined by either a new physical appraisal or a statistical update of the current assessed value.

Once you submit written notification to the assessor of the completed improvement, the assessor will revalue the dwelling by doing a physical appraisal. However, the valuation determined before making the improvement, whether by a new physical appraisal or statistical update, and the physical appraisal upon completion of the improvement, must not remove the requirement for a physical appraisal set forth in RCW 36.21.070.

The difference of the two values must be the amount of the exemption and must be deducted from the value of the dwelling after the completion of the improvement or any subsequent value determined according to chapters 84.41 RCW or 84.48 RCW. This is provided that, the amount of the exemption

does not exceed 30% of the value of the dwelling before the improvement. Also, that in no event will the assessed value of the dwelling unit, after deduction of the exemption, be less than it was prior to the improvement.

The cost of the physical improvement must not be construed as being the dominant factor in determining the exemption.

The exemption will be allowed on the property for the three assessment years following completion of the improvement. If at any time the property does not meet the definition contained in WAC 458-16-080(2), the exemption will be canceled.

This exemption will not be allowed on the same dwelling more than once in a five-year period, calculated from the date the exemption first affected the assessment roll.