

**PROPERTY TAX EXEMPTION  
FOR  
IMPROVEMENTS TO SINGLE FAMILY DWELLINGS**

R.C.W. 84.36.400

If you decide to improve your home, you may be eligible for a three-year property tax exemption on that improvement. Washington State Law provides for the Assessor to grant an improvement exemption up to 30% of the current assessed value of your home.

For example, if your home is assessed at \$100,000, and you make improvements valued at \$50,000, your exemption will be \$30,000 of value which will be tax-free for three years.

*This application must be filed prior to completion of the improvement. Mail your completed application to:*

SNOHOMISH COUNTY ASSESSOR'S OFFICE  
3000 Rockefeller, M/S 510  
Everett, WA 98201

*You will receive a letter notifying you of receipt of your application. When the improvement is completed, the applicant must notify the Assessor's Office, in writing, that the improvement is complete. The Assessor's Office will then finalize the processing of the application.*

**ELIGIBILITY**

- Applies to improvements to an existing single-family dwelling only. This also means garages, patios and carports attached to the single-family dwelling.
- Does not include swimming pools, patios, landscaping and out buildings not attached to a single-family dwelling, nor does it include a new residence.

**APPLICATION**

- The application must be completed correctly and completely or it will be returned.

These items must be included:

- Building permit number
- Detailed description of the improvement
- Name, mailing address & phone number of applicant

**NOTIFICATION OF COMPLETION**

- The applicant is **required** to notify the Assessor's office in writing, at the above address, when the improvement is completed. The exemption cannot be activated until we are notified.

**EXEMPTION AMOUNT**

- The amount of value you will be exempt from paying tax on **cannot** exceed 30% of the value of the residence prior to construction.

See reverse side of the application for additional information. If you have further questions, please contact the assessor's office exemption department at (425) 388-3540 or the appraisal department at (425) 388-3246.

# Exemption for Physical Improvement to a Single Family Dwelling

RCW 84.36.400

**File with your local county assessor.**

Property Owner: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Application No: \_\_\_\_\_  
Date: \_\_\_\_\_

Parcel No.: \_\_\_\_\_  
Legal Description: \_\_\_\_\_  
\_\_\_\_\_

Property Address: \_\_\_\_\_

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: \_\_\_\_\_  
Agent: \_\_\_\_\_

Date: \_\_\_\_\_  
Phone: \_\_\_\_\_

## 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: \_\_\_\_\_

## 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” shall mean a detached dwelling unit and the lot on which the dwelling stands which is designed for, and not occupied by, more than one family. Said 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” shall mean any addition, improvement, remodeling, renovation, structural correction or repairs which shall materially add to the value or condition of an existing dwelling. It shall also include the addition of, or repairs to, garages, carports, patios or other improvements attached to and compatible with similar dwellings, but shall not include swimming pools, outbuildings, fences, etc., which would not be 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 upon real property shall be exempt from taxation for three assessment years; **provided**, that no exemption shall be allowed unless a claim is filed with the county assessor of the county in which the property is located prior to completing the improvement. The claim shall be on such forms as prescribed by the department of revenue and supplied by the county assessor.

The assessor, upon receipt of the claim, shall determine the value of the single family dwelling prior to the improvement. This valuation may be arrived at by either a new physical appraisal or a statistical update of the current assessed value. Upon written notification of the completion of the improvement by the applicant, the assessor shall revalue the dwelling by means of a physical appraisal; **provided**, that the valuation prior to commencing the improvement, whether by a new physical appraisal or statistical update, and the physical appraisal upon completion of the improvement shall not obviate the requirement for a physical appraisal set forth in RCW 36.21.070. The difference of the two values shall be the amount of the exemption and shall 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; **provided**, the amount of the exemption shall not exceed thirty percent (30%) of the value of the dwelling prior to the improvement, **and, provided further**, 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 shall not be construed as being the dominant factor in determining the exemption.

The exemption shall 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 shall be canceled.

This exemption shall 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.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 534-1400. Teletype (TTY) users may call (360) 705-6718.