



John Wilson
Assessor

Department of Assessments

September 25, 2024

Good afternoon,

I am reaching out to provide you with information regarding our Homeowner Improvement Exemption. I hope you will post this information on your website or print the attached two-sided application in all available languages and make it available near your permit counter.

Owner-occupied single-family residences that are remodeled or renovated may be eligible for property tax relief. If approved, owners who timely apply will receive an exemption of up to 30% of the original structure value for three years. The dwelling must be owner occupied and not received a Home Improvement Exemption in the past five years.

For more details, please refer to [RCW 84.36.400: Improvements to single-family dwellings—Accessory dwelling units rented to low-income households in a county with a population of 1,500,000 or more. \(<i>Effective until January 1, 2034.</i>\) \(wa.gov\)](#) or [WAC 458-16-080](#):

Our link to on-line Application Form can be found at [King County Assessor - King County, Washington](#) go to **Download Forms > Exemptions and Deferrals** (2nd section at the bottom) > **Home Improvement Exemption** and select a language for a fillable form and instructions.

For questions, please contact us at (206)296-7300 or e mail HomeImp.DestProp@kingcounty.gov

Yours Truly,



Setting values, serving the community, and promoting fairness and equity.

Jim Hall CAE, RES, MAS | Chief Appraiser He/Him
Washington State Certified General Real Estate Appraiser, Certification No. 1101060
Department of Assessments
KSC – AS – 0708 | 201 S. Jackson St., Room 708 Seattle, WA 98104
t. 206-263-2297 e mail Jim.hall@kingcounty.gov
w. <http://www.kingcounty.gov/Assessor.aspx>

INSTRUCTIONS

The application for a home improvement exemption must be filed with the Department of Assessments **BEFORE** completion of construction of the remodel or addition.

To locate information regarding your property, you can check your property tax bill or visit our website at:

www.kingcounty.gov/assessor.

Click on the large box marked eReal Property Search.

Click on the acknowledgments and agreements

Enter your Parcel Number and hit search OR Enter your Address and hit search

The Home Improvement Exemption:

1. Applies to existing SINGLE FAMILY DWELLING which means a detached dwelling unit and/or an accessory dwelling unit, whether attached to or within the sing/e-family dwelling or as a detached unit on the same real property (No new construction unless attached).

2. If approved, the exemption will provide property tax relief for three {3} years. Applications received by July 31st will commence with the following tax year. Applications received after July 31st will commence with the second future tax year.

Examples: Applications received by 7/31/2023, if approved, will provide tax relief for 2024, 2025 and 2026. Applications received on 8/1/2023 or later, if approved, will provide tax relief for 2025, 2026 and 2027.

3 May be used for remodels or additions, which are normally associated with single family homes and/or attached or detached accessory dwelling units.

The addition of a carport, garage or deck would be considered.

According to state law, the work:

Must add value to the structure - our appraisal staff will make this determination.

May not be considered normal maintenance such as painting, new roof, gutters or siding.

May not be an outbuilding such as a shed, barn or pool house and does not include pools or fences.

4. The exemption may not be more than 30% of the PRE-improvement value of the structure. PRE-improvement generally refers to the assessed value the year prior to the start of your construction.

Please mail completed forms to:

**King County
Dept. of Assessments
201 South Jackson St., Room 708
Seattle, WA 98104-2384**

Only one Home Improvement Exemption is allowed every 5 years. If you are planning a more significant home improvement within 5 years, you may want to wait and apply for the more significant exemption in the future.

For queries or additional information, please contact Customer Service at 206-296-7300 or email HomeImp.DestProp@kingcounty.gov for further assistance.