

Exemption for Qualifying Single Family Residences Damaged by a Natural Disaster (RCW 84.70.010)

File with your local county assessor prior to beginning construction.*

Applications received after June 30, 2026 may not be approved.

*If construction was initiated prior to July 25, 2021, you must submit an application by October 1, 2021 to qualify.

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 information above is true and complete to the best of my knowledge and both of the following are true:

- This property has been damaged and reduced in value by more than 20% by a qualifying natural disaster that occurred on or after August 31, 2020.
- I owned the property at the time of the damage, or am a relative of the property owner(s) at the time of damage.

Owner signature: _____

Agent signature: _____ Date: _____

County assessor use only

Value prior to damage:

Date:

Value after damage:

Date:

Decrease in value:

Amount of exemption (not to exceed the decrease in value):

Taxable value of dwelling:

Assessment year exemption to begin:

Assessment year to be removed:

Assessor or deputy:

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Instructions and additional information

What is the definition of a “qualifying single family dwelling”?

The term qualifying single family dwelling means a single family dwelling:

- A. Upon real property located in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20% as a result of a natural disaster that occurred on or after August 31, 2020.
- B. That has received a reduction in the true and fair value under RCW 84.70.010.
- C. In which the legal or beneficial ownership is held by the same individual or individuals who owned the property at the time that it was reduced in value as a result of a natural disaster, or their relatives. For the purposes of this exemption, a relative means any individual related to another individual by blood, marriage, or adoption.

A single family dwelling generally means a detached dwelling unit upon real property (RCW 84.04.090) which the dwelling stands that is typically designed and intended for one family.

What is the definition of “improvement”?

For the purposes of this exemption, the term improvement means any actual, material, and permanent change to a qualifying single family dwelling damaged as a result of a natural disaster that increases the value of the dwelling. It also includes the construction of a new single family dwelling that replaces a qualifying single family dwelling totally destroyed as a result of a natural disaster.

To file a claim

1. If the assessor has not made a reduction in value due to the destroyed property, the claimant may submit a claim for Destroyed Property Reduction in Value (form REV 64 0003) to the county assessor. The assessor will calculate the value of the damage by subtracting the value of the property after the damage from the value of the property before the damage. 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 improvements.
2. No later than June 30, 2026, submit an application for Exemption for Qualifying Single Family Residences Damaged by a Natural Disaster (form REV 64 0117) to the county assessor prior to initiating construction of the improvement. However, if construction was initiated prior to July 25, 2021, you may submit your application no later than October 1, 2021.
3. Following the completion of the improvement, the assessor will deduct the amount of destroyed property, as calculated by the Destroyed Property Reduction in Value claim, from the value of the dwelling after the improvement.

Exemption period

The exemption will be applied to the property’s value for three assessment years following completion of the improvement.

For the purposes of chapters 36.21 and 84.55 RCW, the value of the improvements must be considered by the assessor as new new construction, as though not exempt.