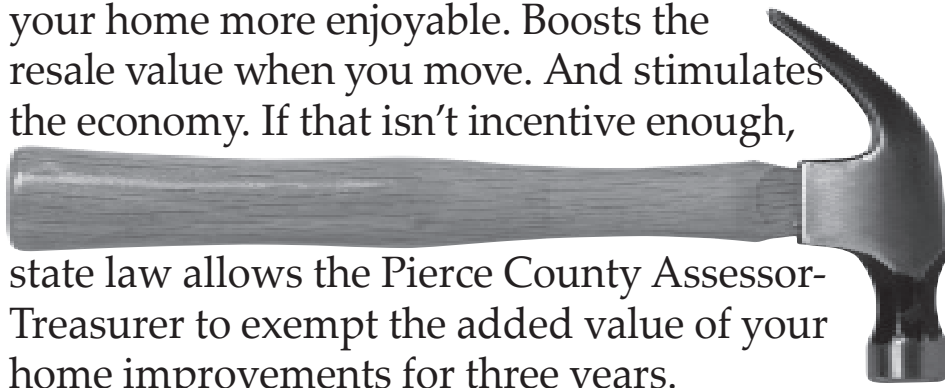


# 3-YEAR HOME IMPROVEMENT EXEMPTION.

Remodeling is a good thing. It makes living in your home more enjoyable. Boosts the resale value when you move. And stimulates the economy. If that isn't incentive enough,



state law allows the Pierce County Assessor-Treasurer to exempt the added value of your home improvements for three years.

not be claimed on the same dwelling more than once in a five-year period.

## Does This Freeze Your Property Value?

No. The fact that a dwelling has received a home improvement exemption does not cause the value to be frozen during the period of the exemption. The property continues to be revalued along with all other properties in the county. After the three-year exemption expires, the amount exempted will be added to the property's taxable value.

## How Do You Apply?

Prior to completion of the improvements, an approved claim form must be filed with the Assessor-Treasurer. When the improvements are complete, you must also submit a written notice of completion. You will be notified if your improvements qualify for the exemption.

Claim forms must be obtained at the Assessor-Treasurer's office located at 2401 So. 35th Street, Room 142, Tacoma, WA 98409.

You may also request a form by calling (253) 798-7145 or by visiting

**We work for you the taxpayer.**  
**253-798-6111 Customer Service**

[www.piercecountywa.org/atr](http://www.piercecountywa.org/atr)



**Dale Washam**  
**Assessor-Treasurer**

## What Property Qualifies?

Only single family dwellings are eligible for the three-year property tax exemption. A single family dwelling is defined as an independent and free-standing structure containing one dwelling unit. It must be maintained and used as a residential dwelling designed exclusively for occupancy by one family. For the purpose of this exemption, a manufactured home, mobile home or park model trailer that is permanently fixed with utility service connections will be considered a single family dwelling.

## What Improvements Qualify?

Any addition, remodel, renovation or structural enhancement that materially increases the value of the existing single family dwelling is considered a physical improvement and is therefore eligible. Examples include the addi-

tion of bedrooms, bathrooms, utility rooms, family rooms, decks or patios. Garages and carports qualify only if connected to the dwelling. Not included are swimming pools, fencing, landscaping, sheds, shops or other items that may enhance the value of the property but are not attached to our normally recognized as a structural part of the home. Home repairs and deferred maintenance do not qualify.

## What Are The Exemption Limitations?

The actual cost of improvements is not the basis for the exemption. The amount is the difference between the dwelling's true and fair value before and after any qualifying improvement is made. The exemption amount cannot exceed thirty percent of the value of the dwelling before improvements, not including the value of the underlying land. This exemption may