

Building Value, Changes to Scope, and Phasing

Type: All Construction

Subtype: RESIDENTIAL/ NON-RESIDENTIAL

Revised: 10.2025

City of Tukwila - Permit Center
6300 Southcenter Blvd, Suite 100,
Tukwila, WA 98188

www.tukwilawa.gov/departments/permit-center/



Note: This guidance is intended to clarify the process for verifying building permit alteration valuation for fees and submittal type, changes to permit scope, and phasing of building permits for the City of Tukwila. This Tip Sheet does not substitute for code and regulations. The applicant is responsible for compliance with all applicable Tukwila municipal codes and state law.

Applicable Regulations:

- [Tukwila Municipal Code](#)

Resources:

- [Permit Fees](#)

Purpose and Scope

This document clarifies methods used by the Permit Center to verify valuation for building permits when determining fee applicability and permit type (e.g., alteration vs. new construction). It addresses:

- How valuation is defined and applied to alteration permits (residential and commercial).
- An Alteration Valuation Table with definitions for valuation percentages.
- Worked examples demonstrating calculation methods.
- Procedures for changes to scope and permit phasing.

Background — Valuation Policy

The Building Official shall determine the valuation used to compute permit and plan review fees. The valuation for permits shall be the total value of all construction work for which the permit is issued. This includes finish work, painting, roofing, electrical, plumbing, heating, air conditioning, elevators, fire suppression systems, site work, and any other permanent work or permanent equipment, and includes labor.

Alteration permits include additions, reconstructed portions, remodeled areas, and miscellaneous non-occupied structures (walls, antennas, tanks, etc.). When alterations consist of a mixture of addition/reconstruction and alteration/remodel, the applicant must clearly delineate each aspect of the project in the submittal so the correct valuation method can be applied.

- Additions and reconstructed portions shall be based on floor area whenever possible and be calculated using the most recent City-adopted Building Valuation Data (BVD) published by the International Code Council (ICC), including the Seattle regional multiplier.
- Where a fee cannot be based on gross floor area, permit fees shall be based on valuation of work directly (cost of labor + materials).
- When a project combines addition/reconstruction and remodel/alteration, calculate the addition/reconstruction by area and the remodel/alteration by value, then combine to produce the total valuation for the permit.
- Additional thresholds or requirements may apply to projects in flood hazard areas, historic districts, or special overlays. Consult Tukwila Municipal Code and Permit Center staff for guidance.

Permit Alteration Valuation

Alteration Valuation Table ^{1, 2, 3}

The table below provides the valuation percentage to apply to the new construction Building Valuation Data (BVD) value for the affected area.

Extent of Alteration	% of BVD ⁴	Typical Definition ⁵ / Examples
Certificate of Occupancy	10%	Non-work areas are to be included in the creation of a new Certificate of Occupancy.
Minor Alteration	20%	Cosmetic work: refinishing walls, ceilings, floors; very minor M/E/P work; no structural work. Minimal drywall replacement. Create a Certificate of Occupancy with minimal work involved.
Medium Alteration	40%	Addition or removal of walls or extensive construction of partitions; projects with more involved mechanical, electrical, or plumbing work, such as residential renovations of bathrooms and kitchens, or commercial replacement of major HVAC components or ceiling grids; refinishing of large areas of existing walls, ceilings, and floors; medium projects may also include minor changes to the exterior envelope or structural systems.
Major Alteration	60%	Addition or demolition of multiple walls; structural system upgrades in limited areas to accommodate increased loads, or structural repair of significant elements; substantial upgrades to mechanical, electrical, and plumbing systems combined with extensive refinishing of interior surfaces; installation of new glazing systems as part of a major remodel.
Full Alteration or Change of Use	80%	Demolition of all non-structural elements down to the structural shell; installation of new or substantially replaced electrical and mechanical systems along with major changes to room layouts; significant structural upgrades to meet seismic standards or other substantial structural renovations, including extensive structural repairs.
New or Reconstruction	80%+ (typically 100%)	Work resulting in more than 80% new construction by area or value (or complete rebuild). Removal of >80% of livable area or volume above foundation, or replacement of framing/foundations.

Notes:

1. Building Official and permit staff reserve the right to set valuation based on project-scope interpretation.
2. If the extent of alteration includes one or more of the elements in the definition, the affected floor area shall be calculated as the total area of the rooms where alterations are proposed. If a project contains areas that reasonably fall into different categories, calculate those areas separately to determine the project value.
3. Different thresholds exist in Tukwila Municipal Code for determining off-site improvements
4. Calculated valuation for new construction shall be per TMC and fee schedule
5. Projects located within floodplains or other regulated zones may have different thresholds for substantial improvement, additional review and fees may be required.

How to Use the Table

1. Review the submitted proposal and determine which Alteration Valuation category best fits the scope for the affected area(s).
2. Use the most recent ICC Building Valuation Data (BVD) values (or the City's adopted valuation table) to determine the new-construction value per square foot for the applicable building type and construction classification.

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3. Multiply the applicable percentage from the Alteration Valuation Table by the BVD value for the affected area to arrive at the remodel/alteration valuation.
4. For additions or reconstructed portions, calculate valuation based on 100% of the BVD area value for the new work, unless otherwise specified by the City.
5. Combine any area-based and value-based components to determine the total project valuation and apply the Tukwila Fee Schedule to compute permit and plan review fees.

Staff verification: Permit staff will verify that the calculated valuation is reasonably reflective of the scope and proposed work. Staff may require additional documentation (cost estimates, scopes of work, contractor bids) if the valuation appears inconsistent with the work described.

Examples (Illustrative)

****These examples use placeholder BVD values. Replace the BVD per-sf figures with the current ICC BVD or Tukwila adopted values when preparing final calculations. ****

Example 1 — Residential Remodel + Addition - Given: 2,000 sf single-family home with interior remodel considered a Medium Alteration (40%) and a 100 sf addition (100% of BVD).

Calculation: Remodel portion = $(2,000 \text{ sf} \times \$170.80 \{BVD-R3\}) \times 0.40 = \$136,640$

Addition = $(100 \text{ sf} \times \$170.80 \{BVD-R3\}) \times 1.00 = \$17,080$

*Total valuation = remodel + addition. **\$153,720***

Example 2 — Full Alteration (Residential) - Given: 2,000 sf home with demolition of all non-structural portions leaving a structural shell and substantial replacement of electrical/mech - Full Alteration (80%).

*Calculation: Total valuation = $(2,000 \text{ sf} \times \$170.80 \{BVD-R3\}) \times 0.80$. **\$273,280***

Example 3 — New Construction / Reconstruction - Given: 2,000 sf home where interior and exterior framing are removed leaving only foundation - New Construction.

*Calculation: Total valuation = $(2,000 \text{ sf} \times \$170.80 \{BVD-R3\}) \times 1.00$ (or as required by the City's fee schedule for new construction). **\$341,600***

Example 4 — Commercial Tenant Improvement - Given: 2,000 sf TI inside a 10,000 sf Type IIIB office building. Work: complete removal/replacement of interior partitions but no MEP upgrades.

Calculation:

*If **no** M/E work → Major Alteration (60%): Valuation = $(2,000 \text{ sf} \times \$236.39 \{BVD-B-IIIB\}) \times 0.60$. **\$283,668***

*If M/E work included → Full Alteration (80%): Valuation = $(2,000 \text{ sf} \times \$236.39 \{BVD-B-IIIB\}) \times 0.80$. **\$378,224***

Commercial Projects

Valuation for tenant improvements, alterations, and repairs to existing commercial buildings shall be based on the scope of work and the valuation declared by the applicant on the permit application, subject to verification by Permit Center staff. Initial tenant improvement, shell permits, and phased permitting fees shall be charged per the City of Tukwila Fee Schedule.

When the work cannot be computed by gross floor area (e.g., towers, retaining walls, foundations, isolated structural repairs), Permit Center staff shall determine the value as the full estimated cost of labor and materials.

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New vs. Alteration Construction Permit

- New or reconstruction of the entire building, or any combination of work resulting in more than 80% new construction (by value or area), will be considered new construction and processed as such.

Modifications to Submittal Scope

Alteration permits commonly change during design and construction. The following procedures apply:

Prior to Issuance: If significant changes occur during review, the applicant should contact Permit Center staff. Most revisions can be processed through the original submittal if the changes are clearly outlined in the revised scope and review documents. Fee adjustments may be made prior to issuance.

After Issuance: Changes that alter scope after permit issuance must be submitted as a Field Revision describing the change in scope and value. Field Revisions will result in revised fees to reflect the new scope and additional processing fees for review time. If additional permits (e.g., Site Development) are required, those must be obtained and associated fees paid.

- If the revised scope exceeds the Full Alteration level and becomes new construction, staff will determine if resubmittal as a new construction permit is necessary.
- If the change can be handled through the original alteration permit with proper documentation and associated fees, resubmittal may not be required.
- Reduction in scope: refund requests processed per the City's refund policy; refunds may not reflect full cost recovery due to non-refundable review time.
- Modifications after final inspection require a new permit to document and inspect the proposed changes.

Phasing of Permits

Phasing is typically applied to large commercial projects where portions of the building (foundation, shell, tenant improvements) are constructed at different times. Phasing for single-family or small residential projects is not recommended as partial occupancy or incomplete work can create unsafe conditions or code violations.

Authorization of Phasing: If a project is proposed to be built in phases and the Building Official authorizes separate development permits for approved portions of the project, the development fee for the entire project shall be based on the total value of the work using the Tukwila Fee Schedule.

Common phases include (but are not limited to): - Foundation-only - Shell-only - Core and shell / base building - Tenant improvement phases

Fees for phased permits will include the total development fee based on the project valuation. Additional review fees for each phase may be charged per the Fee Schedule.

Accessibility & Assistance If you need this document in an alternative format or reasonable accommodation, contact the Permit Center at permits@tukwilawa.gov or call (206) 431-3670.