

**SENATE BILL 5272**

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**State of Washington**

**52nd Legislature**

**1991 Regular Session**

**By** Senators Rinehart, Conner, Gaspard, Murray, Bauer, Talmadge, Niemi, A. Smith, Pelz and Skratek.

Read first time January 25, 1991. Referred to Committee on Ways & Means.

1 AN ACT Relating to state assistance to low-income homeowners for  
2 property taxes levied for collection in 1991; adding a new section to  
3 chapter 84.36 RCW; prescribing penalties; making an appropriation; and  
4 declaring an emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW  
7 to read as follows:

8 (1) The definitions provided in RCW 84.36.383 apply to this  
9 section. In addition, as used in this section:

10 (a) "1990 taxes" means the amount of excess and regular real  
11 property taxes levied for collection in 1990 for the residence.

12 (b) "1991 taxes" means the amount of excess and regular real  
13 property taxes levied for collection in 1991 for the residence.

1 (2) A person may receive assistance for all or a portion of the  
2 amount of excess and regular real property taxes levied for collection  
3 in 1991 only, in accordance with the following:

4 (a) The property taxes must have been imposed upon a residence that  
5 was occupied by the person claiming the assistance as a principal place  
6 of residence as of January 1, 1991: PROVIDED, That confinement of the  
7 person to a hospital or nursing home shall not disqualify a claim under  
8 this section if the residence is temporarily unoccupied or if the  
9 residence is occupied by a spouse and/or a person financially dependent  
10 on the claimant for support.

11 (b) The person claiming the assistance must have owned, at the time  
12 of filing, in fee, as a life estate, or by contract purchase, the  
13 residence on which the property taxes have been imposed or if the  
14 person claiming the assistance lives in a cooperative housing  
15 association, corporation, or partnership, such person must own a share  
16 therein representing the unit or portion of the structure in which he  
17 or she resides. For purposes of this subsection, a residence owned by  
18 a marital community or owned by cotenants shall be deemed to be owned  
19 by each spouse or cotenant, and any lease for life shall be deemed a  
20 life estate.

21 (c) The person claiming the assistance must have a combined  
22 disposable income, as defined in RCW 84.36.383, of thirty thousand  
23 dollars or less.

24 (d) The amount of assistance is equal to the amount by which the  
25 1991 taxes exceed the greater of:

26 (i) One hundred twenty percent of the 1990 taxes; or

27 (ii) The 1990 taxes plus two hundred dollars.

28 (e) The person claiming the assistance must file a claim with the  
29 department of revenue, on forms prescribed by the department, before  
30 July 1, 1991.

1 (3) If the department determines a claim for assistance is valid,  
2 the department shall pay the claim only from moneys appropriated for  
3 the purposes of this section.

4 (4) A person signing a false claim with the intent to defraud or to  
5 obtain a payment in excess of the amount to which the person is  
6 entitled is guilty of the offense of perjury under chapter 9A.72 RCW.

7 NEW SECTION. **Sec. 2.** Fourteen million dollars, or as much  
8 thereof as may be necessary, is appropriated from the general fund to  
9 the department of revenue for the fiscal biennium ending June 30, 1991,  
10 for the purpose of paying claims under section 1 of this act.

11 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
12 preservation of the public peace, health, or safety, or support of the  
13 state government and its existing public institutions, and shall take  
14 effect immediately.