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HOUSE BILL 1696

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State of Washington

53rd Legislature

1993 Regular Session

By Representatives Heavey, L. Johnson, Campbell, Brough, Zellinsky, R. Meyers, Cothorn, Quall, Rayburn, Flemming, Roland, Finkbeiner, Kremen, J. Kohl, H. Myers and Johanson

Read first time 02/05/93. Referred to Committee on Revenue.

1 AN ACT Relating to property tax exemptions on the principal  
2 dwellings of senior citizens and physically disabled persons; and  
3 adding a new section to chapter 84.36 RCW.

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

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

7 Property taxes, including both regular and excess levies, that are  
8 imposed on the principal place of residence of a person who is sixty-  
9 one years of age or older on December 31st of any year, or who is  
10 retired from regular gainful employment by reason of physical  
11 disability at the time of filing, and who otherwise qualifies for this  
12 exemption, shall be reduced so that the amount of regular and excess  
13 property tax levies that are payable on the dwelling is equal to the  
14 rate of the taxes multiplied by an amount equal to the assessed  
15 valuation of the dwelling less twenty-five percent of the average sale  
16 price of a single-family residence in the county over the last  
17 preceding calendar year.

18 To be eligible for this exemption, a person must meet all the  
19 requirements of RCW 84.36.381 through 84.36.389, except that such a

1 person is eligible for the exemption in this section if that person has  
2 a combined disposable income of fifty thousand dollars or less.  
3 Applications for the exemption under this section shall be made in the  
4 same manner as for the exemptions under RCW 84.36.381. The definitions  
5 in RCW 84.36.383 apply to the exemption provided in this section.

6 The exemption provided in this section shall be in addition to the  
7 exemptions provided under RCW 84.36.381, if the person qualifies for  
8 the exemptions under RCW 84.36.381.

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