
SUBSTITUTE HOUSE BILL 2280

State of Washington

53rd Legislature

1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Holm, B. Thomas, Sheldon, Jones, Kessler and J. Kohl)

Read first time 02/07/94.

1 AN ACT Relating to the definition of residence for property tax
2 relief for senior citizens and disabled persons; amending RCW
3 84.36.383; and creating a new section.

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

5 **Sec. 1.** RCW 84.36.383 and 1991 c 213 s 4 are each amended to read
6 as follows:

7 As used in RCW 84.36.381 through 84.36.389, except where the
8 context clearly indicates a different meaning:

9 (1) The term "residence" shall mean a single family dwelling unit
10 whether such unit be separate or part of a multiunit dwelling,
11 including the land on which such dwelling stands not to exceed (~~one~~
12 acre) the lesser of five acres or the minimum legal lot size according
13 to laws or regulations affecting the residence. The term shall also
14 include a share ownership in a cooperative housing association,
15 corporation, or partnership if the person claiming exemption can
16 establish that his or her share represents the specific unit or portion
17 of such structure in which he or she resides. The term shall also
18 include a single family dwelling situated upon lands the fee of which
19 is vested in the United States or any instrumentality thereof including

1 an Indian tribe or in the state of Washington, and notwithstanding the
2 provisions of RCW 84.04.080, 84.04.090 or 84.40.250, such a residence
3 shall be deemed real property.

4 (2) The term "real property" shall also include a mobile home which
5 has substantially lost its identity as a mobile unit by virtue of its
6 being fixed in location upon land owned or leased by the owner of the
7 mobile home and placed on a foundation (posts or blocks) with fixed
8 pipe, connections with sewer, water, or other utilities: PROVIDED,
9 That a mobile home located on land leased by the owner of the mobile
10 home shall be subject, for tax billing, payment, and collection
11 purposes, only to the personal property provisions of chapter 84.56 RCW
12 and RCW 84.60.040.

13 (3) The term "preceding calendar year" shall mean the calendar year
14 preceding the year in which the claim for exemption is to be made.

15 (4) "Department" shall mean the state department of revenue.

16 (5) "Combined disposable income" means the disposable income of the
17 person claiming the exemption, plus the disposable income of his or her
18 spouse, and the disposable income of each cotenant occupying the
19 residence for the preceding calendar year, less amounts paid by the
20 person claiming the exemption or his or her spouse during the previous
21 year for the treatment or care of either person received in the home or
22 in a nursing home.

23 (6) "Disposable income" means adjusted gross income as defined in
24 the federal internal revenue code, as amended prior to January 1, 1989,
25 or such subsequent date as the director may provide by rule consistent
26 with the purpose of this section, plus all of the following items to
27 the extent they are not included in or have been deducted from adjusted
28 gross income:

29 (a) Capital gains, other than nonrecognized gain on the sale of a
30 principal residence under section 1034 of the federal internal revenue
31 code, or gain excluded from income under section 121 of the federal
32 internal revenue code to the extent it is reinvested in a new principal
33 residence;

34 (b) Amounts deducted for loss;

35 (c) Amounts deducted for depreciation;

36 (d) Pension and annuity receipts;

37 (e) Military pay and benefits other than attendant-care and
38 medical-aid payments;

1 (f) Veterans benefits other than attendant-care and medical-aid
2 payments;

3 (g) Federal social security act and railroad retirement benefits;

4 (h) Dividend receipts; and

5 (i) Interest received on state and municipal bonds.

6 (7) "Cotenant" means a person who resides with the person claiming
7 the exemption and who has an ownership interest in the residence.

8 NEW SECTION. **Sec. 2.** This act shall be effective for taxes levied
9 for collection in 1995 and thereafter.

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