
HOUSE BILL 2298

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Karahalios, Foreman, Rust, G. Fisher, Ogden, B. Thomas, Mastin, Jones, Cothorn, Brough, Holm, Basich, Conway, Quall, Kessler, Kremen and J. Kohl

Read first time 01/12/94. Referred to Committee on Revenue.

1 AN ACT Relating to property tax relief for senior citizens and
2 disabled persons; amending RCW 84.38.030; creating a new section; and
3 declaring an emergency.

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

5 **Sec. 1.** RCW 84.38.030 and 1991 c 213 s 2 are each amended to read
6 as follows:

7 A claimant may defer payment of special assessments and/or real
8 property taxes on up to eighty percent of the amount of the claimant's
9 equity value in the claimant's residence if the following conditions
10 are met:

11 (1) The claimant must meet all requirements for an exemption for
12 the residence under RCW 84.36.381, other than the income limits.

13 (2) The claimant must have a combined disposable income, as defined
14 in RCW 84.36.383, of (~~thirty~~) forty thousand dollars or less.

15 (3) The claimant must have owned, at the time of filing, the
16 residence on which the special assessment and/or real property taxes
17 have been imposed. For purposes of this subsection, a residence owned
18 by a marital community or owned by cotenants shall be deemed to be
19 owned by each spouse or cotenant. A claimant who has only a share

1 ownership in cooperative housing, a life estate, a lease for life, or
2 a revocable trust does not satisfy the ownership requirement.

3 (4) The claimant must have and keep in force fire and casualty
4 insurance in sufficient amount to protect the interest of the state in
5 the claimant's equity value: PROVIDED, That if the claimant fails to
6 keep fire and casualty insurance in force to the extent of the state's
7 interest in the claimant's equity value, the amount deferred shall not
8 exceed one hundred percent of the claimant's equity value in the land
9 or lot only.

10 (5) In the case of special assessment deferral, the claimant must
11 have opted for payment of such special assessments on the installment
12 method if such method was available.

13 NEW SECTION. **Sec. 2.** Section 1 of this act is effective for taxes
14 levied for collection in 1994 and thereafter.

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

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