
HOUSE BILL 2383

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Kremen, Linville, Kessler, Romero, Conway, Jones and Sheldon

Read first time 01/14/94. Referred to Committee on Revenue.

1 AN ACT Relating to property tax deferrals 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 and the
13 land size limit.

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

16 (b) The land on which the residence stands must not exceed five
17 acres at the time of the first filing by a claimant under this chapter,
18 and the amount of land for which taxes are deferred may not be
19 increased after the first filing by a claimant under this chapter.

1 (3) The claimant must have owned, at the time of filing, the
2 residence on which the special assessment and/or real property taxes
3 have been imposed. For purposes of this subsection, a residence owned
4 by a marital community or owned by cotenants shall be deemed to be
5 owned by each spouse or cotenant. A claimant who has only a share
6 ownership in cooperative housing, a life estate, a lease for life, or
7 a revocable trust does not satisfy the ownership requirement.

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

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

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

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

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