

FINAL BILL REPORT

SHB 1003

C 93 L 97

Synopsis as Enacted

Brief Description: Redefining "special assessment" for the purposes of tax deferrals for senior citizens and disabled persons.

Sponsors: By House Committee on Finance (originally sponsored by Representatives Pennington, Hatfield, Mielke, Thompson, Cole, DeBolt, D. Sommers, Conway, Boldt, Alexander, Schoesler, Kessler, Bush, Smith, Dyer and O'Brien).

House Committee on Finance
Senate Committee on Ways & Means

Background: Senior citizens or disabled persons with household incomes below \$34,000 may defer property taxes and/or special assessments on their homes. Cities, towns, counties, or other municipal corporations may impose special assessments for a variety of purposes such as road or sewer improvements. Special assessments are charges or obligations imposed upon property specially benefitted by a local improvement.

Under administrative practice, special assessments associated with physical improvements may be deferred, but special assessments imposed for less tangible benefits, such as weed or mosquito control, may not be deferred.

Summary: For the purposes of tax deferral, the definition of special assessment— is modified to remove the phrase making a special assessment one that is benefitted by a local improvement.— Under the new definition, a special assessment includes any charge or obligation imposed by local government on property specially benefitted.

Votes on Final Passage:

House 97 0
Senate 47 0

Effective: April 21, 1997