

# HB 1003

## Bill Analysis

January 16, 1997

**Brief Description:** Clarifying the senior citizen or disabled persons' property tax deferral program applies to any special assessment

**Staff:** Linda Brooks (786-7153)

**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 current 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 of Proposed Substitute:** Redefines special assessments as charges or obligations imposed on property specially benefitted. Any special assessment may be deferred.

**Effective date:** The bill contains an emergency clause and takes effect July 1, 1997.

House of Representatives  
Office of Program Research  
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