
SUBSTITUTE HOUSE BILL 1003

State of Washington

55th Legislature

1997 Regular Session

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)

Read first time 01/21/97.

1 AN ACT Relating to deferral of property taxes by senior citizens
2 and disabled persons; amending RCW 84.38.020; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 84.38.020 and 1996 c 230 s 1614 are each amended to
6 read as follows:

7 Unless a different meaning is plainly required by the context, the
8 following words and phrases as hereinafter used in this chapter shall
9 have the following meanings:

10 (1) "Claimant" means a person who either elects or is required
11 under RCW 84.64.050 to defer payment of the special assessments and/or
12 real property taxes accrued on the claimant's residence by filing a
13 declaration to defer as provided by this chapter.

14 When two or more individuals of a household file or seek to file a
15 declaration to defer, they may determine between them as to who the
16 claimant shall be.

17 (2) "Department" means the state department of revenue.

18 (3) "Equity value" means the amount by which the fair market value
19 of a residence as determined from the records of the county assessor

1 exceeds the total amount of any liens or other obligations against the
2 property.

3 (4) "Local government" means any city, town, county, water-sewer
4 district, public utility district, port district, irrigation district,
5 flood control district, or any other municipal corporation, quasi
6 municipal corporation, or other political subdivision authorized to
7 levy special assessments.

8 (5) "Real property taxes" means ad valorem property taxes levied on
9 a residence in this state in the preceding calendar year.

10 ((+5)) (6) "Residence" has the meaning given in RCW 84.36.383,
11 except that a residence includes any additional property up to a total
12 of five acres that comprises the residential parcel if this larger
13 parcel size is required under land use regulations.

14 ((+6)) (7) "Special assessment" means the charge or obligation
15 imposed by a ((city, town, county, or other municipal corporation))
16 local government upon property specially benefited ((by a local
17 improvement, including assessments under chapters 35.44, 36.88, 36.94,
18 53.08, 54.16, 57.16, 86.09, and 87.03 RCW and any other relevant
19 chapter)).

20 NEW SECTION. **Sec. 2.** 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 takes effect
23 immediately.

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