
SENATE BILL 5735

State of Washington

55th Legislature

1997 Regular Session

By Senators Roach, Winsley, Benton, Oke, Snyder, Schow, Heavey and Rasmussen

Read first time 02/10/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to a property tax exemption for widows or widowers
2 of honorably discharged veterans of the armed forces of the United
3 States who died as a result of a service-connected disability or while
4 serving on active duty with the armed forces of the United States; and
5 adding a new section to chapter 84.36 RCW.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
8 to read as follows:

9 (1) The following property is exempt from taxation:

10 All real and personal property of a widow or widower of a deceased
11 member of the armed forces of the United States who died as a result of
12 a service-connected disability, substantiated by the United States
13 veterans administration, or a member of the armed forces of the United
14 States who died while serving on active military service, up to one
15 hundred fifty thousand dollars of assessed valuation by the county in
16 which the property is situated, if the property is the main domicile of
17 the widow or widower making application for the exemption and subject
18 to the following conditions:

19 (a) The applicant may not have remarried; and

1 (b) If the applicant is no longer the owner of the property, the
2 exemption may be carried over to a new domicile of the applicant if the
3 property is sold.

4 (2) An application for property tax exemption under this section
5 must be accompanied by the following documentation to substantiate the
6 request for the property tax exemption and other documentation required
7 by the county in which the exemption is sought:

8 (a) DD 214, report of separation or equivalent, that must be under
9 honorable conditions;

10 (b) A copy of the marriage certificate to the deceased spouse;

11 (c) A copy of the deceased spouse's death certificate; and

12 (d) A letter from the United States veterans administration
13 certifying that the death of the veteran was service connected, or, for
14 an active duty member, a statement from the military branch of service
15 that the member died while serving on active military service.

16 (3) To receive a full year's exemption, an application must be
17 filed with the county assessor or other designated county official by
18 April 1st of each year. An eight-percent exemption must be granted for
19 applications received between April 1st and December 1st of a year.

20 (4) The Washington state department of veterans affairs shall
21 assist an eligible widow or widower in the preparation and submission
22 of an application and the procurement of necessary substantiating
23 documentation to satisfy the pertinent county assessor or other
24 designated official requirements for obtaining the property tax
25 exemption provided for in this section.

26 (5) An eligible widow or widower must apply in person for the first
27 year of exemption. Certified copies of public records must be provided
28 the applicant without cost in accordance with RCW 73.04.010. The
29 individual counties shall formulate and implement procedures for
30 administering this section within one hundred eighty days of the
31 effective date of this act. Individual counties shall administer the
32 property tax exemption provisions in this section.

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