

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5003**

55th Legislature  
1997 Regular Session

Passed by the Senate April 21, 1997  
YEAS 47 NAYS 0

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**President of the Senate**

Passed by the House April 9, 1997  
YEAS 97 NAYS 1

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**Speaker of the  
House of Representatives**

Approved

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5003** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5003**

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AS AMENDED BY THE HOUSE

Passed Legislature - 1997 Regular Session

**State of Washington                      55th Legislature                      1997 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Swecker, Loveland, McDonald, Sheldon, Winsley, Goings, Deccio, Rasmussen, Hale, Stevens, Johnson, McCaslin, Rossi, Oke, Zarelli and Roach)

Read first time 02/12/97.

1            AN ACT Relating to property tax exemptions for property with an  
2 assessed value of less than five hundred dollars; amending RCW  
3 84.64.320; adding a new section to chapter 84.36 RCW; and providing an  
4 effective date.

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

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

8            (1) Each parcel of real property, and each personal property  
9 account, that has an assessed value of less than five hundred dollars  
10 is exempt from taxation.

11            (2) This section does not apply to personal property to which the  
12 exemption from taxation under RCW 84.36.110(2) may be applied or to  
13 real property which qualifies for preferential tax treatment under this  
14 chapter or chapter 84.14, 84.26, 84.33, or 84.34 RCW.

15            **Sec. 2.** RCW 84.64.320 and 1993 c 310 s 2 are each amended to read  
16 as follows:

17            The county legislative authority may dispose of tax foreclosed  
18 property by private negotiation, without a call for bids, for not less

1 than the principal amount of the unpaid taxes in any of the following  
2 cases: (1) When the sale is to any governmental agency and for public  
3 purposes; (2) when the county legislative authority determines that it  
4 is not practical to build on the property due to the physical  
5 characteristics of the property or legal restrictions on construction  
6 activities on the property; (~~or~~) (3) when the property has an  
7 assessed value of less than five hundred dollars and the property is  
8 sold to an adjoining landowner; or (4) when no acceptable bids were  
9 received at the attempted public auction of the property, if the sale  
10 is made within six months from the date of the attempted public  
11 auction.

12 NEW SECTION. **Sec. 3.** This act takes effect January 1, 1999.

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