
HOUSE BILL 2132

State of Washington

56th Legislature

1999 Regular Session

By Representatives Conway, O'Brien, Dunn, Campbell, Miloscia,
D. Schmidt, Lovick, Ruderman, Talcott, Cox, Santos and Van Loven

Read first time 02/16/1999. Referred to Committee on Finance.

1 AN ACT Relating to a property tax exemption for widows or widowers
2 of honorably discharged veterans; and adding a new section to chapter
3 84.36 RCW.

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

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

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

8 All real and personal property of a widow or widower of a deceased
9 member of the armed forces of the United States who died as a result of
10 a service-connected disability, substantiated by the United States
11 department of veterans affairs, or a member of the armed forces of the
12 United States who died while serving on active military service, or
13 inactive training status as a member of the United States reserves on
14 national guard, if the property is the main domicile of the widow or
15 widower making application for the exemption. The amount of the
16 exemption is as follows, if the combined disposable income is less
17 than:

18 (a) Thirty-two thousand dollars then the exemption shall be up to
19 two hundred thousand dollars of the assessed property value;

1 (b) Forty thousand dollars then the exemption shall be up to one
2 hundred fifty thousand dollars of the assessed property value;

3 (c) Fifty thousand dollars then the exemption shall be up to one
4 hundred thousand dollars of the assessed property value; and subject to
5 the following conditions:

6 (i) The applicant may not have remarried; and

7 (ii) If the applicant is no longer the owner of the property, the
8 exemption may be carried over to a new domicile of the applicant if the
9 property is sold.

10 (2) An application for property tax exemption under this section
11 must be accompanied by the following documentation to substantiate the
12 request for the property tax exemption and any other documentation
13 required by the county in which the exemption is sought:

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

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

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

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

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

26 (4) The Washington state department of veterans affairs shall
27 assist an eligible widow or widower in the preparation and submission
28 of an application and the procurement of necessary substantiating
29 documentation to satisfy the pertinent county assessor or other
30 designated official requirements for obtaining the property tax
31 exemption provided for in this section.

32 (5) An eligible widow or widower must apply in person for the first
33 year of exemption. Certified copies of public records must be provided
34 to the applicant without cost in accordance with RCW 73.04.010. The
35 individual counties shall formulate and implement procedures for
36 administering this section within one hundred eighty days of the

1 effective date of this act. Individual counties shall administer the
2 property tax exemption provisions in this section.

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