
SUBSTITUTE SENATE BILL 5903

State of Washington

56th Legislature

1999 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Prentice, Rasmussen and B. Sheldon)

Read first time 03/03/1999.

1 AN ACT Relating to authorizing tax, levy, and execution exemptions
2 for properties of Indian housing authorities designated for low-income
3 housing program uses; adding a new section to chapter 84.36 RCW; and
4 creating a new section.

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

6 NEW SECTION. **Sec. 1.** The legislature finds there is insufficient
7 affordable housing for low-income persons residing in the state of
8 Washington and that the need for affordable housing is acute in Indian
9 communities within the state. It is the intent of the legislature to
10 encourage and promote tribal government efforts to develop affordable
11 housing programs for its tribal members of low income and for other
12 persons of low income within their service areas. This act is intended
13 to provide tax exempt status to properties owned by tribal housing
14 authorities and intertribal housing authorities so as to enable such
15 authorities to use funds provided by the federal government under the
16 Native American housing assistance and self determination act in
17 compliance with that act.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW
2 to read as follows:

3 (1) The real property owned by a tribal government, tribal housing
4 authority, or intertribal housing authority which has been expressly
5 designated for and used in tribal low-income housing, including real
6 property held in fee title located on trust land or within an Indian
7 reservation or Indian housing service area, and personal property used
8 by a tribal government, tribal housing authority, or intertribal
9 housing authority in the operation and administration of tribal housing
10 programs shall be exempt from taxation. Where improvements, services,
11 or facilities are furnished to the property by a city, county, state,
12 or political subdivision for the benefit of a tribal housing project,
13 the tribal government, tribal housing authority, or intertribal housing
14 authority shall make to the city, county, state, or other political
15 subdivision, reasonable reimbursements of its fair share of the cost of
16 such improvement or facility or reasonable payments for services
17 provided. In no event may any reimbursement for costs exceed the
18 amount that would otherwise be levied as an annual tax of such city,
19 county, state, or political subdivision upon the property if it were
20 not exempt nor may any payments for services exceed payments made by
21 other individual low-income users for the same services.

22 (2) To qualify for exemption under this section, the tribal
23 government, tribal housing authority, or intertribal housing authority
24 shall notify the county assessor of property that may qualify for
25 exemption under this section, and of any change in status of the
26 property, on forms prescribed by the department and signed by an
27 authorized agent of the tribal government, tribal housing authority, or
28 intertribal housing authority.

29 (3) This section only applies to property that would otherwise be
30 subject to tax under this title.

31 (4) As used in this section:

32 (a) "Tribal government" means the governing body of a federally
33 recognized Indian tribe.

34 (b) "Tribal member" means an enrolled member of a federally
35 recognized Indian tribe.

36 (c) "Tribal housing authority" means the tribal government or an
37 agency or branch of the tribal government which operates and
38 administers housing programs for tribal members who are considered
39 persons of low income.

1 (d) "Intertribal housing authority" means a housing authority
2 created by a consortium of tribal governments to operate and administer
3 housing programs for and on behalf of such tribes.

4 (e) "Indian reservation" means all lands within the exterior
5 boundaries of an Indian reservation.

6 (f) "Trust land" means lands held by the federal government in
7 trust for a tribe and under the jurisdiction of the tribal government.

8 (g) "Indian housing service area" means the service area designated
9 and approved by the federal government as the geographical area and
10 service population within which and to whom a tribal government, tribal
11 housing authority, or intertribal housing authority provides its
12 services.

13 (h) "Persons of low income" has the same meaning as in RCW
14 35.82.020.

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