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**SENATE BILL 6782**

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**State of Washington**                      **56th Legislature**                      **2000 Regular Session**

**By** Senators Snyder, Gardner, Oke and Rasmussen

Read first time 01/27/2000. Referred to Committee on Ways & Means.

1            AN ACT Relating to expanding the amount of property that qualifies  
2 for property tax relief for senior citizens and persons retired because  
3 of physical disability; amending RCW 84.36.383 and 84.38.020; and  
4 creating a new section.

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

6            **Sec. 1.** RCW 84.36.383 and 1999 c 358 s 18 are each amended to read  
7 as follows:

8            As used in RCW 84.36.381 through 84.36.389, except where the  
9 context clearly indicates a different meaning:

10           (1) The term "residence" means a single family dwelling unit  
11 whether such unit be separate or part of a multiunit dwelling,  
12 including the land on which such dwelling stands not to exceed one  
13 acre, except that a residence includes any additional property up to a  
14 total of five acres that comprises the residential parcel if this  
15 larger parcel size is required under land use regulations. The term  
16 shall also include a share ownership in a cooperative housing  
17 association, corporation, or partnership if the person claiming  
18 exemption can establish that his or her share represents the specific  
19 unit or portion of such structure in which he or she resides. The term

1 shall also include a single family dwelling situated upon lands the fee  
2 of which is vested in the United States or any instrumentality thereof  
3 including an Indian tribe or in the state of Washington, and  
4 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a  
5 residence shall be deemed real property.

6 (2) The term "real property" shall also include a mobile home which  
7 has substantially lost its identity as a mobile unit by virtue of its  
8 being fixed in location upon land owned or leased by the owner of the  
9 mobile home and placed on a foundation (posts or blocks) with fixed  
10 pipe, connections with sewer, water, or other utilities. A mobile home  
11 located on land leased by the owner of the mobile home is subject, for  
12 tax billing, payment, and collection purposes, only to the personal  
13 property provisions of chapter 84.56 RCW and RCW 84.60.040.

14 (3) "Department" means the state department of revenue.

15 (4) "Combined disposable income" means the disposable income of the  
16 person claiming the exemption, plus the disposable income of his or her  
17 spouse, and the disposable income of each cotenant occupying the  
18 residence for the assessment year, less amounts paid by the person  
19 claiming the exemption or his or her spouse during the assessment year  
20 for:

21 (a) Drugs supplied by prescription of a medical practitioner  
22 authorized by the laws of this state or another jurisdiction to issue  
23 prescriptions; and

24 (b) The treatment or care of either person received in the home or  
25 in a nursing home.

26 (5) "Disposable income" means adjusted gross income as defined in  
27 the federal internal revenue code, as amended prior to January 1, 1989,  
28 or such subsequent date as the director may provide by rule consistent  
29 with the purpose of this section, plus all of the following items to  
30 the extent they are not included in or have been deducted from adjusted  
31 gross income:

32 (a) Capital gains, other than gain excluded from income under  
33 section 121 of the federal internal revenue code to the extent it is  
34 reinvested in a new principal residence;

35 (b) Amounts deducted for loss;

36 (c) Amounts deducted for depreciation;

37 (d) Pension and annuity receipts;

38 (e) Military pay and benefits other than attendant-care and  
39 medical-aid payments;

1 (f) Veterans benefits other than attendant-care and medical-aid  
2 payments;

3 (g) Federal social security act and railroad retirement benefits;

4 (h) Dividend receipts; and

5 (i) Interest received on state and municipal bonds.

6 (6) "Cotenant" means a person who resides with the person claiming  
7 the exemption and who has an ownership interest in the residence.

8 **Sec. 2.** RCW 84.38.020 and 1997 c 93 s 1 are each amended to read  
9 as follows:

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

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

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

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

21 (3) "Equity value" means the amount by which the fair market value  
22 of a residence as determined from the records of the county assessor  
23 exceeds the total amount of any liens or other obligations against the  
24 property.

25 (4) "Local government" means any city, town, county, water-sewer  
26 district, public utility district, port district, irrigation district,  
27 flood control district, or any other municipal corporation, quasi-  
28 municipal corporation, or other political subdivision authorized to  
29 levy special assessments.

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

32 (6) "Residence" has the meaning given in RCW 84.36.383(~~(, except~~  
33 ~~that a residence includes any additional property up to a total of five~~  
34 ~~acres that comprises the residential parcel if this larger parcel size~~  
35 ~~is required under land use regulations))).~~

36 (7) "Special assessment" means the charge or obligation imposed by  
37 a local government upon property specially benefited.

1        NEW SECTION.    **Sec. 3.**    This act applies to taxes levied for  
2 collection in 2001 and thereafter.

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