
HOUSE BILL 2142

State of Washington

57th Legislature

2001 Regular Session

By Representatives Edwards, Murray, Dunshee, McDermott, Schual-Berke and Santos

Read first time 02/19/2001. Referred to Committee on Local Government & Housing.

1 AN ACT Relating to property tax relief for low-income tenants;
2 adding a new section to chapter 74.04 RCW; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature recognizes that while state
5 law provides property tax relief for low-income homeowners age sixty-
6 one and older, it does not provide similar relief to low-income tenants
7 age sixty-one and over who indirectly pay property taxes through their
8 rent. Tenants also do not receive financial benefits in the form of
9 mortgage interest deductions for their federal income taxes as do
10 homeowners.

11 The legislature also recognizes that a higher percentage of elderly
12 renters than homeowners are low income and are therefore more likely to
13 need financial assistance from the state, and that increasing rents
14 have adversely impacted elderly renters with low incomes in many parts
15 of the state.

16 NEW SECTION. **Sec. 2.** A new section is added to chapter 74.04 RCW
17 to read as follows:

1 (1) There shall be paid annually from the state's general fund or
2 other sources as designated by the legislature for this purpose, up to
3 one hundred twenty dollars to each low-income elderly tenant household
4 that becomes an eligible household by meeting all the following
5 criteria:

6 (a) The household must file a claim annually in a form and at a
7 time prescribed by the department of revenue.

8 (b) The household must provide proof of qualification as the
9 department of revenue may require.

10 (c) The household must have resided in an apartment or other rental
11 property for at least one hundred eighty consecutive days during the
12 applicable twelve-month period as prescribed by the department of
13 revenue in one or more residences.

14 (d) The household must have paid rent for the one hundred eighty
15 days of its tenancy or tenancies used to satisfy the requirement of (c)
16 of this subsection.

17 (e) The residence must not have been exempt from any portion of
18 property taxes on the residence(s) in the applicable twelve-month
19 period as prescribed by the department of revenue.

20 (f) At least one member of the household who resided in the
21 residence(s) during the one hundred eighty consecutive days when all
22 other conditions are met will be sixty-one years of age or older at the
23 end of the applicable twelve-month period as prescribed by the
24 department of revenue and would have qualified, based on combined
25 disposable income, for any exemption from property taxes under RCW
26 84.36.381 if that person had owned the residence(s).

27 (g) At least one member of the household who qualifies under (f) of
28 this subsection was not, for any portion of the same twelve-month
29 period as prescribed by the department of revenue, the sole member
30 qualifying under (f) of this subsection for any other household that
31 receives payment under this section.

32 (2) The annual payment to each eligible household will be pro-rated
33 for each month for which rent was paid to occupy an eligible residence
34 at a rate of ten dollars for each complete calendar month.

35 (3) As used in this section, the term "residence" means a single-
36 family dwelling unit that contains complete facilities for living,
37 sleeping, cooking, and sanitation, whether the unit is separate or part
38 of a multiunit dwelling that is rented by an eligible household.

1 (4) The payments required in this section shall be proportionately
2 reduced if the moneys appropriated by the legislature are insufficient
3 to pay the full amount to all qualified claimants.

4 (5) The department of revenue shall adopt rules consistent with
5 this section as necessary or desirable to permit its effective
6 administration.

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