
HOUSE BILL 2480

State of Washington

57th Legislature

2002 Regular Session

By Representatives Carrell, Kirby, Darneille, Talcott, Roach, Cairnes, Holmquist, Campbell, Anderson, Mielke, Nixon, Benson, Sullivan, DeBolt, Barlean, Schoesler, Esser, Morell, Bush, Sump, Cox, Orcutt, Conway, Edwards, Mulliken and Alexander

Read first time 01/18/2002. Referred to Committee on Finance.

1 AN ACT Relating to applications for property tax relief for senior
2 citizens and persons retired because of physical disability; and
3 amending RCW 84.36.387.

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

5 **Sec. 1.** RCW 84.36.387 and 1992 c 206 s 14 are each amended to read
6 as follows:

7 (1) All claims for exemption shall be made and signed by the person
8 entitled to the exemption, by his or her attorney in fact or in the
9 event the residence of such person is under mortgage or purchase
10 contract requiring accumulation of reserves out of which the holder of
11 the mortgage or contract is required to pay real estate taxes, by such
12 holder or by the owner, either before two witnesses or the county
13 assessor or his deputy in the county where the real property is
14 located: PROVIDED, That if a claim for exemption is made by a person
15 living in a cooperative housing association, corporation, or
16 partnership, such claim shall be made and signed by the person entitled
17 to the exemption and by the authorized agent of such cooperative.

18 (2) If the taxpayer is unable to submit his own claim, the claim
19 shall be submitted by a duly authorized agent or by a guardian or other

1 person charged with the care of the person or property of such
2 taxpayer.

3 (3) All claims for exemption and renewal applications shall be
4 accompanied by such documented verification of income as shall be
5 prescribed by rule adopted by the department of revenue. The assessor
6 shall not retain any copies of federal income tax returns under this
7 section.

8 (4) Any person signing a false claim with the intent to defraud or
9 evade the payment of any tax shall be guilty of the offense of perjury.

10 (5) The tax liability of a cooperative housing association,
11 corporation, or partnership shall be reduced by the amount of tax
12 exemption to which a claimant residing therein is entitled and such
13 cooperative shall reduce any amount owed by the claimant to the
14 cooperative by such exact amount of tax exemption or, if no amount be
15 owed, the cooperative shall make payment to the claimant of such exact
16 amount of exemption.

17 (6) A remainderman or other person who would have otherwise paid
18 the tax on real property that is the subject of an exemption granted
19 under RCW 84.36.381 for an estate for life shall reduce the amount
20 which would have been payable by the life tenant to the remainderman or
21 other person to the extent of the exemption. If no amount is owed or
22 separately stated as an obligation between these persons, the
23 remainderman or other person shall make payment to the life tenant in
24 the exact amount of the exemption.

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