
Finance Committee

HB 2472

Brief Description: Exempting the surviving spouse of a fallen emergency responder from the state property tax levy.

Sponsors: Representatives Lovick, Delvin, O'Brien, Simpson, G., Kessler, Kirby, Kenney, Chase, Simpson, D., Cooper, Anderson and Conway.

Brief Summary of Bill

- Exempts from the state property tax the principal residence of a surviving spouse of a law enforcement officer or a fire fighter who dies as a result of job related injuries.

Hearing Date: 2/3/04

Staff: Rick Peterson (786-7150).

Background:

Property taxes are imposed by state and local governments. All real and personal property in Washington is subject to property tax each year based on its value unless a specific exemption is provided by law. The county assessor determines assessed value for each property. The property tax bill for an individual property is determined by multiplying the assessed value of the property by the tax rate for each taxing district in which the property is located.

Summary of Bill:

The principal residence of a surviving spouse of a law enforcement officer or a fire fighter who dies as a result of job related injuries is exempt from the state property tax. The surviving spouse must own the residence. The law enforcement officer or fire fighter must have been a member of the Law Enforcement Officer's and Fire Fighters' Retirement system or the Washington State Patrol Retirement System at the time of death.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect 90 days after adjournment of session in which bill is passed.