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SENATE BILL 5184

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State of Washington

58th Legislature

2003 Regular Session

By Senators Benton, Stevens, Mulliken, Kohl-Welles, Oke, Winsley, Eide and Esser

Read first time 01/17/2003. Referred to Committee on Ways & Means.

1 AN ACT Relating to property tax relief for senior citizens and  
2 persons retired because of physical disability; and amending RCW  
3 84.36.383.

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

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

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

9 (1) The term "residence" means a single family dwelling unit  
10 whether such unit be separate or part of a multiunit dwelling,  
11 including the land on which such dwelling stands not to exceed one  
12 acre. The term shall also include a share ownership in a cooperative  
13 housing association, corporation, or partnership if the person claiming  
14 exemption can establish that his or her share represents the specific  
15 unit or portion of such structure in which he or she resides. The term  
16 shall also include a single family dwelling situated upon lands the fee  
17 of which is vested in the United States or any instrumentality thereof  
18 including an Indian tribe or in the state of Washington, and

1 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a  
2 residence shall be deemed real property.

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

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

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

18 (a) Drugs supplied by prescription of a medical practitioner  
19 authorized by the laws of this state or another jurisdiction to issue  
20 prescriptions; (~~and~~)

21 (b) The treatment or care of either person received in the home or  
22 in a nursing home; and

23 (c) Health care insurance of either person, including any deduction  
24 for medicare under Title XVIII of the social security act.

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

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

34 (b) Amounts deducted for loss;

35 (c) Amounts deducted for depreciation;

36 (d) Pension and annuity receipts;

37 (e) Military pay and benefits other than attendant-care and  
38 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.

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