

**SHB 1509** - S COMM AMD  
By Committee on Ways & Means

ADOPTED 4/23/05

1 On page 1, strike everything after the enacting clause and insert  
2 the following:

3 "NEW SECTION. **Sec. 1.** A person is entitled to a property tax  
4 exemption in the form of a grant as provided in this chapter. The  
5 person is entitled to assistance for the payment of all or a portion of  
6 the amount of excess and regular real property taxes imposed on the  
7 person's residence in the year in which a claim is filed in accordance  
8 with the following:

9 (1) The claimant must meet all requirements for an exemption for  
10 the residence under RCW 84.36.381, other than the income limits under  
11 RCW 84.36.381.

12 (2)(a) The person making the claim must be:

13 (I) Sixty-two years of age or older on December 31st of the year in  
14 which the claim is filed, or must have been, at the time of filing,  
15 retired from regular gainful employment by reason of physical  
16 disability; and

17 (ii) A widow or widower of a veteran who:

18 (A) Died as a result of a service-connected disability;

19 (B) Was rated as one hundred percent disabled by the United States  
20 veterans' administration for the ten years prior to his or her death;

21 (C) Was a former prisoner of war as substantiated by the United  
22 States veterans' administration and was rated as one hundred percent  
23 disabled by the United States veterans' administration for one or more  
24 years prior to his or her death; or

25 (D) Died on active duty or in active training status as a member of  
26 the United States uniformed services, reserves, or national guard; and

27 (b) The person making the claim must not have remarried.

28 (3) The claimant must have a combined disposable income of forty  
29 thousand dollars or less.

30 (4) The claimant must have owned, at the time of filing, the  
31 residence on which the real property taxes have been imposed. For

1 purposes of this subsection, a residence owned by cotenants shall be  
2 deemed to be owned by each cotenant. A claimant who has only a share  
3 ownership in cooperative housing, a life estate, a lease for life, or  
4 a revocable trust does not satisfy the ownership requirement.

5 (5) A person who otherwise qualifies under this section is entitled  
6 to assistance in an amount equal to regular and excess property taxes  
7 imposed on the difference between the value of the residence eligible  
8 for exemption under RCW 84.36.381(5) and:

9 (a) The first one hundred thousand dollars of assessed value of the  
10 residence for a person who has a combined disposable income of thirty  
11 thousand dollars or less;

12 (b) The first seventy-five thousand dollars of assessed value of  
13 the residence for a person who has a combined disposable income of  
14 thirty-five thousand dollars or less but greater than thirty thousand  
15 dollars; or

16 (c) The first fifty thousand dollars of assessed value of the  
17 residence for a person who has a combined disposable income of forty  
18 thousand dollars or less but greater than thirty-five thousand dollars.

19 (6) As used in this section:

20 (a) "Veteran" has the same meaning as provided under RCW 41.04.005.

21 (b) The meanings attributed in RCW 84.36.383 to the terms  
22 "residence," "combined disposable income," "disposable income," and  
23 "disability" apply equally to this section.

24 NEW SECTION. **Sec. 2.** (1) Each claimant applying for assistance  
25 under section 1 of this act shall file a claim with the department, on  
26 forms prescribed by the department, no later than thirty days before  
27 the tax is due. The department may waive this requirement for good  
28 cause shown. The department shall supply forms to the county assessor  
29 to allow persons to apply for the program at the county assessor's  
30 office.

31 (2) The claim shall designate the property to which the assistance  
32 applies and shall include a statement setting forth (a) a list of all  
33 members of the claimant's household, (b) facts establishing the  
34 eligibility under this section, and (c) any other relevant information  
35 required by the rules of the department. Each copy shall be signed by  
36 the claimant subject to the penalties as provided in chapter 9A.72 RCW  
37 for false swearing. The first claim shall include proof of the  
38 claimant's age acceptable to the department.

1 (3) The following documentation shall be filed with a claim along  
2 with any other documentation required by the department:

3 (a) The deceased veteran's DD 214 report of separation, or its  
4 equivalent, that must be under honorable conditions;

5 (b) A copy of the applicant's certificate of marriage to the  
6 deceased;

7 (c) A copy of the deceased veteran's death certificate; and

8 (d) A letter from the United States veterans' administration  
9 certifying that the death of the veteran meets the requirements of  
10 section 1(2) of this act.

11 The department of veterans affairs shall assist an eligible widow  
12 or widower in the preparation and submission of an application and the  
13 procurement of necessary substantiating documentation.

14 (4) The department shall determine if each claimant is eligible  
15 each year. Any applicant aggrieved by the department's denial of  
16 assistance may petition the state board of tax appeals to review the  
17 denial and the board shall consider any appeals to determine (a) if the  
18 claimant is entitled to assistance and (b) the amount or portion  
19 thereof.

20 NEW SECTION. **Sec. 3.** (1) Claims for assistance for all years  
21 following the first year may be made by filing with the department no  
22 later than thirty days before the tax is due a renewal form in  
23 duplicate, prescribed by the department, that affirms the continued  
24 eligibility of the claimant.

25 (2) In January of each year, the department shall send to each  
26 claimant who has been granted assistance for the previous year renewal  
27 forms and notice to renew.

28 NEW SECTION. **Sec. 4.** If the claimant is unable to make his or her  
29 own claim, it may be made by a duly authorized agent or by a guardian  
30 or other person charged with care of the person or property of the  
31 claimant.

32 NEW SECTION. **Sec. 5.** If the claimant receiving assistance under  
33 section 1 of this act ceases to reside permanently on the property for  
34 which the claim is made between the date of filing the declaration and  
35 December 15th of that year, the amount of assistance otherwise  
36 allowable under section 1 of this act shall not be allowed for that

1 portion of the year in which the claimant was not qualified, and that  
2 amount shall constitute a lien on the property in favor of the state  
3 and shall have priority as provided in chapter 84.60 RCW until repaid  
4 to the department.

5 NEW SECTION. **Sec. 6.** (1) The department shall consult with the  
6 appropriate county assessors and county treasurers to determine the  
7 amount of assistance to which each claimant is eligible and the  
8 appropriate method of providing the assistance. The department shall  
9 pay, from amounts appropriated for this purpose, to the claimant, the  
10 claimant's mortgage company, or the county treasurer, as appropriate  
11 for each claimant, the amount of assistance to which the claimant is  
12 entitled under section 1 of this act.

13 (2) The department shall request in its biennial budget request an  
14 appropriation to satisfy its obligations under this section.

15 **Sec. 7.** RCW 82.03.130 and 1998 c 54 s 1 are each amended to read  
16 as follows:

17 (1) The board shall have jurisdiction to decide the following types  
18 of appeals:

19 (a) Appeals taken pursuant to RCW 82.03.190.

20 (b) Appeals from a county board of equalization pursuant to RCW  
21 84.08.130.

22 (c) Appeals by an assessor or landowner from an order of the  
23 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if  
24 filed with the board of tax appeals within thirty days after the  
25 mailing of the order, the right to such an appeal being hereby  
26 established.

27 (d) Appeals by an assessor or owner of an intercounty public  
28 utility or private car company from determinations by the director of  
29 revenue of equalized assessed valuation of property and the  
30 apportionment thereof to a county made pursuant to chapter 84.12 and  
31 84.16 RCW, if filed with the board of tax appeals within thirty days  
32 after mailing of the determination, the right to such appeal being  
33 hereby established.

34 (e) Appeals by an assessor, landowner, or owner of an intercounty  
35 public utility or private car company from a determination of any  
36 county indicated ratio for such county compiled by the department of  
37 revenue pursuant to RCW 84.48.075: PROVIDED, That

1 (I) Said appeal be filed after review of the ratio under RCW  
2 84.48.075(3) and not later than fifteen days after the mailing of the  
3 certification; and

4 (ii) The hearing before the board shall be expeditiously held in  
5 accordance with rules prescribed by the board and shall take precedence  
6 over all matters of the same character.

7 (f) Appeals from the decisions of sale price of second class  
8 shorelands on navigable lakes by the department of natural resources  
9 pursuant to RCW 79.94.210.

10 (g) Appeals from urban redevelopment property tax apportionment  
11 district proposals established by governmental ordinances pursuant to  
12 RCW 39.88.060.

13 (h) Appeals from interest rates as determined by the department of  
14 revenue for use in valuing farmland under current use assessment  
15 pursuant to RCW 84.34.065.

16 (I) Appeals from revisions to stumpage value tables used to  
17 determine value by the department of revenue pursuant to RCW 84.33.091.

18 (j) Appeals from denial of tax exemption application by the  
19 department of revenue pursuant to RCW 84.36.850.

20 (k) Appeals pursuant to RCW 84.40.038(3).

21 (l) Appeals pursuant to section 2 of this act.

22 (2) Except as otherwise specifically provided by law hereafter, the  
23 provisions of RCW 1.12.070 shall apply to all notices of appeal filed  
24 with the board of tax appeals.

25 NEW SECTION. Sec. 8. (1) The sum of ninety-three thousand  
26 dollars, or as much thereof as may be necessary, is appropriated from  
27 the general fund to the department of revenue for the fiscal year  
28 ending June 30, 2006, to carry out the purposes of this act.

29 (2) The sum of one hundred eighty-three thousand dollars, or as  
30 much thereof as may be necessary, is appropriated from the general fund  
31 to the department of revenue for the fiscal year ending June 30, 2007,  
32 to carry out the purposes of this act.

33 NEW SECTION. Sec. 9. This act applies to taxes levied for  
34 collection in 2006 and thereafter.

35 NEW SECTION. Sec. 10. Sections 1 through 6 of this act constitute  
36 a new chapter in Title 84 RCW."

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4 On page 1, on line 2 of the title, after "veterans;" strike the  
5 remainder of the title and insert "amending RCW 82.03.130; adding a new  
6 chapter to Title 84 RCW; creating a new section; and making  
7 appropriations."

--- END ---

**EFFECT:** Creates a property tax exemption in the form of a grant.