
HOUSE BILL 1377

State of Washington

59th Legislature

2005 Regular Session

By Representatives Lovick, Curtis, Rodne, O'Brien, Ahern, B. Sullivan, Sells, McCoy, Campbell and P. Sullivan

Read first time 01/21/2005. Referred to Committee on Finance.

1 AN ACT Relating to exempting the surviving spouse of a fallen
2 emergency responder from the state property tax levy; and adding a new
3 section to chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) Real property that is the residence of a surviving spouse of a
8 fallen emergency responder is exempt from property taxes levied for any
9 state purpose. The exemption applies to taxes levied for collection in
10 the year following the year in which a claim is filed, and every year
11 thereafter, in accordance with the following:

12 (a) The state property tax levy must have been imposed upon a
13 residence which was occupied by the surviving spouse claiming the
14 exemption as a principal place of residence as of the time of filing.

15 (b) Any surviving spouse who sells, transfers, or is displaced from
16 his or her residence may transfer the exemption to a replacement
17 residence, but no claimant shall receive an exemption on more than one
18 residence in any year.

1 (c) Confinement of the surviving spouse to a hospital or nursing
2 home shall not disqualify the claim of exemption if:

3 (i) The residence is temporarily unoccupied;

4 (ii) The residence is occupied by a person financially dependent on
5 the claimant for support, or a spouse; or

6 (iii) The residence is rented for the purpose of paying nursing
7 home or hospital costs.

8 (d) The surviving spouse claiming the exemption must have owned, at
9 the time of filing, in fee, as a life estate, or by contract purchase,
10 the residence on which the state property tax has been imposed or if
11 the spouse claiming the exemption lives in a cooperative housing
12 association, corporation, or partnership, the spouse must own a share
13 representing the unit or portion of the structure in which he or she
14 resides. For purposes of this subsection, a residence owned by a
15 marital community or owned by cotenants shall be deemed to be owned by
16 each spouse or cotenant, and any lease for life shall be deemed a life
17 estate.

18 (e) A claim for exemption under this section shall be made and
19 filed with the county assessor at any time during the year for
20 exemption from state property taxes payable the following year and
21 thereafter and solely upon forms as prescribed and furnished by the
22 department of revenue. All claims for exemption shall be made and
23 signed by the person entitled to the exemption, by his or her attorney
24 in fact, or in the event the residence of the surviving spouse is under
25 mortgage or purchase contract requiring accumulation of reserves out of
26 which the holder of the mortgage or contract is required to pay real
27 estate taxes, by such holder or by the owner, either before two
28 witnesses or the county assessor or his or her deputy in the county
29 where the property is located. If a claim for exemption is made by a
30 spouse living in a cooperative housing association, corporation, or
31 partnership, the claim shall be made and signed by the person entitled
32 to the exemption and by the authorized agent of the cooperative. If
33 the taxpayer is unable to submit his or her own claim, the claim shall
34 be submitted by a duly authorized agent or by a guardian or other
35 person charged with the care of the person or property of the taxpayer.

36 (f) Any person signing a false claim with the intent to defraud or
37 evade the payment of any tax is guilty of perjury under chapter 9A.72
38 RCW.

1 (g) The tax liability of a cooperative housing association,
2 corporation, or partnership shall be reduced by the amount of tax
3 exemption to which a claimant residing therein is entitled and the
4 cooperative shall reduce any amount owed by the claimant to the
5 cooperative by the exact amount of tax exemption or, if no amount is
6 owed, the cooperative shall make payment to the claimant of the exact
7 amount of exemption.

8 (h) A remainderman or other person who would have otherwise paid
9 the tax on real property that is the subject of an exemption granted
10 under this section for an estate for life shall reduce the amount which
11 would have been payable by the life tenant to the remainderman or other
12 person to the extent of the exemption. If no amount is owed or
13 separately stated as an obligation between these persons, the
14 remainderman or other person shall make payment to the life tenant in
15 the exact amount of the exemption.

16 (2) For the purposes of this section, the following definitions
17 apply unless the context clearly indicates otherwise.

18 (a) "Fallen emergency responder" means a law enforcement officer or
19 fire fighter who dies as a result of injuries sustained in the course
20 of employment and was at the time of death, a member of the retirement
21 system established in chapter 41.26 RCW or a commissioned employee of
22 the Washington state patrol belonging to the Washington state patrol
23 retirement system established in chapter 43.43 RCW. This determination
24 shall be made consistent with Title 51 RCW by the department of labor
25 and industries. The department of labor and industries shall notify
26 the department of revenue. The department of revenue shall maintain a
27 list of fallen emergency responders.

28 (b) "Residence" means a single family dwelling unit whether the
29 unit is separate or part of a multiunit dwelling, including the land on
30 which the dwelling stands, but not to exceed one acre. The term also
31 includes a share ownership in a cooperative housing association,
32 corporation, or partnership if the surviving spouse claiming the
33 exemption can establish that his or her share represents the specific
34 unit or portion of the structure in which he or she resides. The term
35 also includes a single family dwelling situated upon lands the fee of
36 which is vested in the United States or any instrumentality thereof
37 including an Indian tribe or in the state of Washington, and
38 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a

1 residence shall be deemed real property. The term also includes a
2 mobile home which has substantially lost its identity as a mobile unit
3 by virtue of its being fixed in location upon land owned or leased by
4 the owner of the mobile home and placed on a foundation (posts or
5 blocks) with fixed pipe, connections with sewer, water, or other
6 utilities.

--- END ---