

**HB 1509-S - DIGEST**

(DIGEST AS ENACTED)

Declares that a person is entitled to a property tax exemption in the form of a grant as provided in this act. The person is entitled to assistance for the payment of all or a portion of the amount of excess and regular real property taxes imposed on the person's residence in the year in which a claim is filed in accordance with the following: (1) The claimant must meet all requirements for an exemption for the residence under RCW 84.36.381, other than the income limits under RCW 84.36.381.

(2) (A) The person making the claim must be:

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

(ii) A widow or widower of a veteran who: (a) Died as a result of a service-connected disability; (b) was rated as one hundred percent disabled by the United States veterans' administration for the ten years prior to his or her death; (c) was a former prisoner of war as substantiated by the United States veterans' administration and was rated as one hundred percent disabled by the United States veterans' administration for one or more years prior to his or her death; or (d) died on active duty or in active training status as a member of the United States uniformed services, reserves, or national guard; and

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

Provides that the claimant must have a combined disposable income of forty thousand dollars or less.

Appropriates the sum of ninety-three thousand dollars, or as much thereof as may be necessary, from the general fund to the department of revenue for the fiscal year ending June 30, 2006, to carry out the purposes of this act.

Appropriates the sum of one hundred eighty-three thousand dollars, or as much thereof as may be necessary, from the general fund to the department of revenue for the fiscal year ending June 30, 2007, to carry out the purposes of this act.

Applies to taxes levied for collection in 2006 and thereafter.