

**2SHB 1621 - H AMD 1155**

By Representative Dunn

**WITHDRAWN 2/15/2008**

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. Sec. 1. A new section is added to chapter 84.36  
4 RCW to read as follows:

5 (1) A mobile home lot is exempt from tax, as provided in this  
6 section.

7 (2) For the purposes of this section, the following definitions  
8 apply unless the context clearly requires otherwise:

9 (a) "Manufactured home" and "mobile home" are defined, as  
10 provided in RCW 59.20.030.

11 (b) "Mobile home lot" means a portion of a mobile home park or  
12 manufactured housing community designated as the location of one  
13 mobile home or manufactured home and its accessory buildings, and  
14 leased for the exclusive use as a primary residence by the  
15 occupants of that mobile home or manufactured home. This  
16 definition only includes real property that is land.

17 (c) "Value" means the estimated assessed value of the mobile  
18 home lot, determined by multiplying the assessed value of the  
19 parcel within which the mobile or manufactured home is located by  
20 the ratio of the area of the mobile home lot to the area of the  
21 parcel.

22 (3) The benefit of the exemption must inure to the owner of the  
23 mobile or manufactured home.

24 (4) The owner of the mobile or manufactured home must meet all  
25 the requirements in RCW 84.36.381 (1), (2), and (3).

26 (5) The amount of the exemption must be calculated based on the  
27 value of the mobile home lot, as provided in this subsection.

28 (a) If the owner of the mobile or manufactured home qualifies  
29 for the property tax exemption under RCW 84.36.381(5)(a), then the  
30 mobile home lot is exempt from excess property taxes.

1 (b) If the owner of the mobile or manufactured home qualifies  
2 for the property tax exemption under RCW 84.36.381(5)(b)(i), the  
3 mobile home lot is exempt from regular property taxes on the  
4 portion of its value equal to the lesser of:

5 (i) Seventy thousand dollars; or

6 (ii) The greater of:

7 (A) Fifty thousand dollars, less the value exempted for the  
8 owner of the mobile or manufactured home under RCW  
9 84.36.381(5)(b)(i); or

10 (B) Thirty-five percent of the value of the mobile home lot,  
11 less the value exempted for the owner of the mobile or manufactured  
12 home under RCW 84.36.381(5)(b)(i).

13 (c) If the owner of the mobile or manufactured home qualifies  
14 for the property tax exemption under RCW 84.36.381(5)(b)(ii), the  
15 mobile home lot is exempt from regular property taxes on the  
16 portion of its value equal to the greater of:

17 (i) Sixty thousand dollars, less the value exempted for the  
18 owner of the mobile or manufactured home under RCW  
19 84.36.381(5)(b)(i); or

20 (ii) Sixty percent of the value of the mobile home lot, less  
21 the value exempted for the owner of the mobile or manufactured home  
22 under RCW 84.36.381(5)(b)(i).

23 (d) If the owner of the mobile or manufactured home qualifies  
24 for the exemption under RCW 84.36.381(6), the value of the mobile  
25 home lot shall be based on the assessed value of the parcel within  
26 which the mobile or manufactured home is located in the year the  
27 owner of the mobile or manufactured home applies for the exemption  
28 under this section.

29 (6) In order for the mobile home lot to be eligible for the  
30 exemption under this section, the owner of the mobile or  
31 manufactured home must apply to the assessor of the county in which  
32 the mobile home lot is located. This application shall be made  
33 upon forms prescribed by the department of revenue and supplied by  
34 the county assessor. The owner of the mobile home park or  
35 manufactured housing community shall provide a copy of the lease  
36 indicating that the benefit of the exemption under this section  
37 will inure to the owner of the mobile or manufactured home."  
38

1           Renumber the sections consecutively and correct any internal  
2 references accordingly. Correct the title.

**EFFECT:** Mobile home lots are exempt from property taxes when the owner of the home on the lot:  
a) Is 61 years of age or older;  
b) Owns the mobile home lot (or, in the case of a cooperative, owns a share representing the property); and  
c) Must have occupied the residence that the property taxes are being imposed upon.

The amount of the exemption must be calculated based on the value of the mobile home lot. The calculation is based on the homeowner's income. Benefit of the tax exemption must inure to the mobile home owner.

For a lot to be eligible for this exemption, the owner of the mobile home on the lot must apply to the assessor for the exemption. The owner of the community will provide a copy of the lease indicating that the benefit of the exemption will inure to the home owner.

Mobile home lots occupied by mobile home owners who meet the qualifications above and also have a combined disposable income of 35,000 or less are exempt from all excess property taxes.

Mobile home lots occupied by mobile home owners who meet the qualifications above and also have a combined disposable income between 25,000 and 30,000 are exempt from all regular property taxes on the portion of the lot's value equal to the lesser of 70,000 or the greater of 50,000, less the value exempted for the owner of the home or 35 percent of the value of the lot, less the value exempted for the owner of the home under RCW 84.36.381(b)(i).

Mobile home lots occupied by mobile home owners who meet the qualifications above and make at or less than 25,000 are exempt from regular property taxes on the portion of its value equal to the greater of 60,000 dollars, less the value exempted for the owner or 60% of the value of the lot, less the value exempted for the owner under RCW 84.36.381(b)(i).

Mobile home lots occupied by mobile home owners who meet the qualifications above and make at or less than 35,000 shall be valued based on the assessed value of the lot in the year the home owner applies for the exemption.