
HOUSE BILL 1439

State of Washington

61st Legislature

2009 Regular Session

By Representatives Kelley, Seaquist, Orwall, Green, Morrell, Rolfes, Dickerson, and Driscoll

Read first time 01/21/09. Referred to Committee on Finance.

1 AN ACT Relating to property tax deferral eligibility for senior
2 citizens and persons retired because of disability; and amending RCW
3 84.38.030.

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

5 **Sec. 1.** RCW 84.38.030 and 2008 c 6 s 702 are each amended to read
6 as follows:

7 (1) If the conditions in subsections (2) through (6) of this
8 section are met:

9 (a) A claimant with a disposable income of forty thousand dollars
10 or less may defer payment of special assessments and/or real property
11 taxes on up to eighty percent of the amount of the claimant's equity
12 value in the claimant's residence ((if the following conditions are
13 met:

14 (1)); or

15 (b) A claimant with a disposable income of more than forty thousand
16 dollars, but less than or equal to one hundred thousand dollars, may
17 defer payment of special assessments and/or real property taxes on up
18 to the lesser of: (i) Eighty percent of the amount of the claimant's

1 equity value in the claimant's residence; or (ii) two hundred thousand
2 dollars of the claimant's equity value in the claimant's residence.

3 (2) The claimant must meet all requirements for an exemption for
4 the residence under RCW 84.36.381, other than the age and income limits
5 under RCW 84.36.381.

6 ((+2)) (3) The claimant must be sixty years of age or older on
7 December 31st of the year in which the deferral claim is filed, or must
8 have been, at the time of filing, retired from regular gainful
9 employment by reason of physical disability: PROVIDED, That any
10 surviving spouse or surviving domestic partner of a person who was
11 receiving a deferral at the time of the person's death shall qualify if
12 the surviving spouse or surviving domestic partner is fifty-seven years
13 of age or older and otherwise meets the requirements of this section.

14 ~~((3) The claimant must have a combined disposable income, as~~
15 ~~defined in RCW 84.36.383, of forty thousand dollars or less.))~~

16 (4) The claimant must have owned, at the time of filing, the
17 residence on which the special assessment and/or real property taxes
18 have been imposed. For purposes of this subsection, a residence owned
19 by a marital community, owned by domestic partners, or owned by
20 cotenants shall be deemed to be owned by each spouse, each domestic
21 partner, or each cotenant. A claimant who has only a share ownership
22 in cooperative housing, a life estate, a lease for life, or a revocable
23 trust does not satisfy the ownership requirement.

24 (5) The claimant must have and keep in force fire and casualty
25 insurance in sufficient amount to protect the interest of the state in
26 the claimant's equity value: PROVIDED, That if the claimant fails to
27 keep fire and casualty insurance in force to the extent of the state's
28 interest in the claimant's equity value, the amount deferred shall not
29 exceed one hundred percent of the claimant's equity value in the land
30 or lot only.

31 (6) In the case of special assessment deferral, the claimant must
32 have opted for payment of such special assessments on the installment
33 method if such method was available.

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