
HOUSE BILL 2288

State of Washington 61st Legislature 2009 Regular Session

By Representatives Morrell, Linville, Kenney, and Conway

Read first time 02/24/09. Referred to Committee on Finance.

1 AN ACT Relating to eligibility for senior citizen and disabled
2 persons property tax exemptions; and reenacting and amending RCW
3 84.36.383.

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

5 **Sec. 1.** RCW 84.36.383 and 2008 c 182 s 1 and 2008 c 6 s 709 are
6 each reenacted and amended to read as follows:

7 As used in RCW 84.36.381 through 84.36.389, except where the
8 context clearly indicates a different meaning:

9 (1) The term "residence" means a single family dwelling unit
10 whether such unit be separate or part of a multiunit dwelling,
11 including the land on which such dwelling stands not to exceed one
12 acre, except that a residence includes any additional property up to a
13 total of five acres that comprises the residential parcel if this
14 larger parcel size is required under land use regulations. The term
15 shall also include a share ownership in a cooperative housing
16 association, corporation, or partnership if the person claiming
17 exemption can establish that his or her share represents the specific
18 unit or portion of such structure in which he or she resides. The term
19 shall also include a single family dwelling situated upon lands the fee

1 of which is vested in the United States or any instrumentality thereof
2 including an Indian tribe or in the state of Washington, and
3 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a
4 residence shall be deemed real property.

5 (2) The term "real property" shall also include a mobile home which
6 has substantially lost its identity as a mobile unit by virtue of its
7 being fixed in location upon land owned or leased by the owner of the
8 mobile home and placed on a foundation (posts or blocks) with fixed
9 pipe, connections with sewer, water, or other utilities. A mobile home
10 located on land leased by the owner of the mobile home is subject, for
11 tax billing, payment, and collection purposes, only to the personal
12 property provisions of chapter 84.56 RCW and RCW 84.60.040.

13 (3) "Department" means the state department of revenue.

14 (4) "Combined disposable income" means the disposable income of the
15 person claiming the exemption, plus the disposable income of his or her
16 spouse or domestic partner, and the disposable income of each cotenant
17 occupying the residence for the assessment year, less amounts paid by
18 the person claiming the exemption or his or her spouse or domestic
19 partner during the assessment year for:

20 (a) Drugs supplied by prescription of a medical practitioner
21 authorized by the laws of this state or another jurisdiction to issue
22 prescriptions;

23 (b) The treatment or care of either person received in the home or
24 in a nursing home, boarding home, or adult family home; and

25 (c) Health care insurance premiums (~~for medicare under Title XVIII~~
26 ~~of the social security act~~)).

27 (5) "Disposable income" means adjusted gross income as defined in
28 the federal internal revenue code, as amended prior to January 1, 1989,
29 or such subsequent date as the director may provide by rule consistent
30 with the purpose of this section, plus all of the following items to
31 the extent they are not included in or have been deducted from adjusted
32 gross income:

33 (a) Capital gains, other than gain excluded from income under
34 section 121 of the federal internal revenue code to the extent it is
35 reinvested in a new principal residence;

36 (b) Amounts deducted for loss;

37 (c) Amounts deducted for depreciation;

38 (d) Pension and annuity receipts;

1 (e) Military pay and benefits other than attendant-care and
2 medical-aid payments;
3 (f) Veterans benefits, other than:
4 (i) Attendant-care payments;
5 (ii) Medical-aid payments;
6 (iii) Disability compensation, as defined in Title 38, part 3,
7 section 3.4 of the code of federal regulations, as of January 1, 2008;
8 and
9 (iv) Dependency and indemnity compensation, as defined in Title 38,
10 part 3, section 3.5 of the code of federal regulations, as of January
11 1, 2008;
12 (g) Federal social security act and railroad retirement benefits;
13 (h) Dividend receipts; and
14 (i) Interest received on state and municipal bonds.
15 (6) "Cotenant" means a person who resides with the person claiming
16 the exemption and who has an ownership interest in the residence.
17 (7) "Disability" has the same meaning as provided in 42 U.S.C. Sec.
18 423(d)(1)(A) as amended prior to January 1, 2004, or such subsequent
19 date as the director may provide by rule consistent with the purpose of
20 this section.

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