

---

HOUSE BILL 2183

---

State of Washington

62nd Legislature

2012 Regular Session

By Representatives Springer, Smith, Sequist, Armstrong, Green, Takko, Kelley, Walsh, Stanford, Angel, Ryu, Orcutt, Blake, Moscoso, Sells, Pettigrew, Dammeier, Lias, Moeller, Kenney, Hurst, and Hudgins

Prefiled 12/14/11. Read first time 01/09/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to the property taxation of mobile homes and park  
2 model trailers; amending RCW 46.44.170; and adding a new section to  
3 chapter 84.56 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 84.56 RCW  
6 to read as follows:

7 (1) Except as provided in subsection (2) of this section, if the  
8 landlord of a mobile home park takes ownership of a mobile home or park  
9 model trailer with the intent to resell or rent the same after (a) the  
10 mobile home or park model trailer has been abandoned; or (b) a final  
11 judgment for restitution of the premises under RCW 59.18.410 has been  
12 executed in favor of the landlord with regard to the mobile home or  
13 park model trailer, the outstanding taxes become the responsibility of  
14 the landlord.

15 (2) Upon notification by the assessor, the county treasurer must  
16 remove from the tax rolls any outstanding taxes, as well as interest  
17 and penalties, on a mobile home or park model trailer if the landlord  
18 of a mobile home park:

1 (a) Submits a signed affidavit to the assessor indicating that the  
2 landlord has taken ownership of the mobile home or park model trailer  
3 with the intent to resell or rent after: (i) The mobile home or park  
4 model trailer has been abandoned; or (ii) a final judgment for  
5 restitution of the premises under RCW 59.18.410 has been executed in  
6 favor of the landlord with regard to the mobile home or park model  
7 trailer; and

8 (b) The most current assessed value of the mobile home or park  
9 model trailer is less than eight thousand dollars.

10 (3) For the purposes of this section, "abandoned," "mobile home,"  
11 and "park model" have the same meanings as provided in RCW 59.20.030.

12 **Sec. 2.** RCW 46.44.170 and 2010 c 161 s 1118 are each amended to  
13 read as follows:

14 (1) Any person moving a mobile home as defined in RCW 46.04.302 or  
15 a park model trailer as defined in RCW 46.04.622 upon public highways  
16 of the state must obtain:

17 (a) A special permit from the department of transportation and  
18 local authorities pursuant to RCW 46.44.090 and 46.44.093 and (~~shall~~)  
19 must pay the proper fee as prescribed by RCW 46.44.0941 and 46.44.096;  
20 and

21 (b) For mobile homes constructed before June 15, 1976, and already  
22 situated in the state: (i) A certification from the department of  
23 labor and industries that the mobile home was inspected for fire  
24 safety; or (ii) an affidavit in the form prescribed by the department  
25 of commerce signed by the owner at the county treasurer's office at the  
26 time of the application for the movement permit stating that the mobile  
27 home is being moved by the owner for his or her continued occupation or  
28 use; or (iii) a copy of the certificate of title together with an  
29 affidavit signed under penalty of perjury by the certified owner  
30 stating that the mobile home is being transferred to a wrecking yard or  
31 similar facility for disposal. In addition, the destroyed mobile home  
32 must be removed from the assessment rolls of the county and any  
33 outstanding taxes on the destroyed mobile home must be removed by the  
34 county treasurer.

35 (2) A special permit issued as provided in subsection (1) of this  
36 section for the movement of any mobile home or a park model trailer  
37 that is assessed for purposes of property taxes (~~shall~~) is not (~~be~~)

1 valid until the county treasurer of the county in which the mobile home  
2 or park model trailer is located (~~shall~~) must endorse or attach his  
3 or her certificate that all property taxes which are a lien or which  
4 are delinquent, or both, upon the mobile home or park model trailer  
5 being moved have been satisfied. Further, any mobile home or park  
6 model trailer required to have a special movement permit under this  
7 section shall display an easily recognizable decal. However,  
8 endorsement or certification by the county treasurer and the display of  
9 the decal is not required:

10 (a) When a mobile home or park model trailer is to enter the state  
11 or is being moved from a manufacturer or distributor to a retail sales  
12 outlet or directly to the purchaser's designated location or between  
13 retail and sales outlets;

14 (b) When a signed affidavit of destruction is filed with the county  
15 assessor and the mobile home or park model trailer is being moved to a  
16 disposal site by a landlord as defined in RCW 59.20.030 after (i) the  
17 mobile home or park model trailer has been abandoned as defined in RCW  
18 59.20.030; or (ii) a final judgment for restitution of the premises  
19 under RCW 59.18.410 has been executed in favor of the landlord with  
20 regard to the mobile home or park model trailer. The mobile home or  
21 park model trailer will be removed from the tax rolls and, upon  
22 notification by the assessor, any outstanding taxes on the destroyed  
23 mobile home or park model trailer will be removed by the county  
24 treasurer; or

25 (c) When a signed affidavit of destruction is filed with the county  
26 assessor by any mobile home or park model trailer owner or any property  
27 owner with an abandoned mobile home or park model trailer, the same  
28 shall be removed from the tax rolls and upon notification by the  
29 assessor, any outstanding taxes on the destroyed mobile home or park  
30 model trailer (~~shall~~) must be removed by the county treasurer.

31 (3) Except as provided in section 1(1) of this act, if the landlord  
32 of a mobile home park takes ownership of a mobile home or park model  
33 trailer with the intent to resell or rent the same under RCW 59.20.030  
34 after (a) the mobile home or park model trailer has been abandoned as  
35 defined in RCW 59.20.030; or (b) a final judgment for restitution of  
36 the premises under RCW 59.18.410 has been executed in favor of the  
37 landlord with regard to the mobile home or park model trailer, the  
38 outstanding taxes become the responsibility of the landlord.

1 (4) It is the responsibility of the owner of the mobile home or  
2 park model trailer subject to property taxes or the agent to obtain the  
3 endorsement and decal from the county treasurer before a mobile home or  
4 park model trailer is moved.

5 (5) This section does not prohibit the issuance of vehicle license  
6 plates for a mobile home or park model trailer subject to property  
7 taxes, but plates (~~shall~~) may not be issued unless the mobile home or  
8 park model trailer subject to property taxes for which plates are  
9 sought has been listed for property tax purposes in the county in which  
10 it is principally located and the appropriate fee for the license has  
11 been paid.

12 (6) The department of transportation, the department of labor and  
13 industries, and local authorities are authorized to adopt reasonable  
14 rules for implementing the provisions of this section. The department  
15 of transportation (~~shall~~) must adopt rules specifying the design,  
16 reflective characteristics, annual coloration, and for the uniform  
17 implementation of the decal required by this section. The department  
18 of labor and industries (~~shall~~) must adopt procedures for notifying  
19 destination local jurisdictions concerning the arrival of mobile homes  
20 that failed safety inspections.

--- END ---