
SENATE BILL 5587

State of Washington

62nd Legislature

2011 Regular Session

By Senators Schoesler, Sheldon, Zarelli, King, Tom, Delvin, Honeyford,
and Hewitt

Read first time 01/31/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to terminating the low-income property tax deferral
2 program; and amending RCW 84.37.030.

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

4 **Sec. 1.** RCW 84.37.030 and 2010 c 106 s 309 are each amended to
5 read as follows:

6 Prior to calendar year 2011, a claimant may defer payment of fifty
7 percent of special assessments or real property taxes, or both, listed
8 on the annual tax statement in any year in which all of the following
9 conditions are met:

10 (1) The special assessments or property taxes must be imposed upon
11 a residence that was occupied by the claimant as a principal place of
12 residence as of January 1st of the year in which the assessments and
13 taxes are due, subject to the exceptions allowed under RCW
14 84.36.381(1);

15 (2) The claimant must have combined disposable income, as defined
16 in RCW 84.36.383, of fifty-seven thousand dollars or less in the
17 calendar year preceding the filing of the declaration;

18 (3) The claimant must have paid one-half of the total amount of

1 special assessments and property taxes listed on the annual tax
2 statement for the year in which the deferral claim is made;

3 (4) A deferral is not allowed for special assessments, property
4 taxes, or both, levied for collection in the first five calendar years
5 in which the person owns the residence;

6 (5) The claimant who defers payment of special assessments or real
7 property taxes, or both, listed on the annual tax statement under this
8 section must also meet the conditions of RCW 84.38.030 (4) and (5);

9 (6) The total amount deferred by a claimant under this chapter must
10 not exceed forty percent of the amount of the claimant's equity value
11 in the claimant's residence; and

12 (7) The claimant may not defer taxes under both this chapter and
13 chapter 84.38 RCW in the same tax year.

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