
SUBSTITUTE SENATE BILL 5523

State of Washington

63rd Legislature

2013 Regular Session

By Senate Financial Institutions, Housing & Insurance (originally sponsored by Senators Benton and Roach)

READ FIRST TIME 02/11/13.

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 and title has been lawfully transferred to the
14 landlord, the outstanding taxes become the responsibility of the
15 landlord.

16 (2) Upon notification by the assessor, the county treasurer must
17 remove from the tax rolls any outstanding taxes, as well as interest
18 and penalties, on a mobile home or park model trailer if the landlord
19 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 title has been lawfully transferred to the landlord; 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 and title has been
21 lawfully transferred to the landlord. The mobile home or park model
22 trailer will be removed from the tax rolls and, upon notification by
23 the assessor, any outstanding taxes on the destroyed mobile home or
24 park model trailer will be removed by the county 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 and title

1 has been lawfully transferred to the landlord, the outstanding taxes
2 become the responsibility of the landlord.

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

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

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

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