
SENATE BILL 5758

State of Washington

66th Legislature

2019 Regular Session

By Senator Fortunato

1 AN ACT Relating to exempting homeowners from the state property
2 tax if their children attend private school; and adding a new section
3 to chapter 84.36 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 84.36
6 RCW to read as follows:

7 (1) Single-family dwellings are exempt from state taxation if the
8 property owner has one or more children between the ages of five and
9 eighteen and all of the children attend private school as that term
10 is used under chapter 28A.195 RCW.

11 (2) A claim for exemption under this section may be made and
12 filed at any time during the year for exemption from state taxes
13 payable the following year and thereafter and solely upon forms as
14 prescribed and furnished by the department. However, an exemption
15 from tax under this section continues for no more than six years
16 unless a renewal application is filed as provided in subsection (4)
17 of this section.

18 (3) A person granted an exemption under this section must inform
19 the county assessor of any change in status affecting the person's
20 entitlement to the exemption on forms prescribed and furnished by the
21 department.

1 (4) Each person exempt from taxes under this section must file
2 with the county assessor a renewal application not later than
3 December 31st of the year the assessor notifies such person of the
4 requirement to file the renewal application. Renewal applications
5 must be on forms prescribed and furnished by the department.

6 (5) At least once every six years, the county assessor must
7 notify persons receiving an exemption from taxes under this section
8 of the requirement to file a renewal application.

9 (6) If the assessor finds that the applicant does not meet the
10 requirements of this section, the claim or exemption must be denied;
11 however, such denial is subject to appeal under the provisions of RCW
12 84.48.010 and in accordance with the provisions of RCW 84.40.038. If
13 the applicant had received an exemption under this section in prior
14 years based on erroneous information, the taxes must be collected
15 subject to penalties as provided in RCW 84.40.130 for a period not to
16 exceed five years.

17 (7) The department must promulgate rules and regulations as are
18 necessary to administer the provisions of this section.

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