**5079-S AMS SHOR S2033.1 - NOT FOR FLOOR USE**

**SSB 5079** - S AMD **478**

By Senator Short

**NOT CONSIDERED 04/26/2021**

On page 12, after line 5, insert the following:

"NEW SECTION. **Sec.**  A new section is added to chapter 84.36 RCW to read as follows:

(1) An owner of a mobile home park is eligible for a property tax exemption as provided in this section when the owner provides tenants of the mobile home park a three-year closure notice as required under RCW 59.20.080.

(2) A claimant under this section is exempt from all property taxes due and payable beginning in the next succeeding calendar year following the calendar year in which notice was provided under RCW 59.20.080, and each calendar year immediately thereafter for a period not to exceed 36 months.

(3) A claim for exemption under this section may be made and filed with the county assessor at any time during the year for exemption from taxes payable the following year. The owner of the mobile home park must certify on the application for exemption that notice was given in accordance with the requirements of RCW 59.20.080.

(4) Any amount of property tax exempted under this section is due and payable immediately, subject to interest and penalties under RCW 84.56.020, if the mobile home park is closed or converted before the end of the closure notice period.

(5) For the purposes of this section, "mobile home park" has the same meaning as in RCW 59.20.030."

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By Senator Short

**NOT CONSIDERED 04/26/2021**

On page 1, line 3 of the title, after "59.21.030;" insert "adding a new section to chapter 84.36 RCW;"

EFFECT: Provides a property tax exemption for mobile home park owners who provide a 3-year closure notice to tenants. Subjects such owners to immediate repayment of property taxes with penalties and interest if the mobile home park is closed or converted before the end of the closure period.