

**SSB 5079 - S AMD 478**  
By Senator Short

**NOT CONSIDERED 04/26/2021**

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

2 "NEW SECTION. **Sec. 6.** A new section is added to chapter 84.36  
3 RCW to read as follows:

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

8 (2) A claimant under this section is exempt from all property  
9 taxes due and payable beginning in the next succeeding calendar year  
10 following the calendar year in which notice was provided under RCW  
11 59.20.080, and each calendar year immediately thereafter for a period  
12 not to exceed 36 months.

13 (3) A claim for exemption under this section may be made and  
14 filed with the county assessor at any time during the year for  
15 exemption from taxes payable the following year. The owner of the  
16 mobile home park must certify on the application for exemption that  
17 notice was given in accordance with the requirements of RCW  
18 59.20.080.

19 (4) Any amount of property tax exempted under this section is due  
20 and payable immediately, subject to interest and penalties under RCW  
21 84.56.020, if the mobile home park is closed or converted before the  
22 end of the closure notice period.

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

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25 On page 1, line 3 of the title, after "59.21.030;" insert "adding  
26 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.

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