
HOUSE BILL 1175

State of Washington

67th Legislature

2021 Regular Session

By Representatives J. Johnson, Caldier, Callan, Young, Griffey, Sutherland, Harris-Talley, Ormsby, and Fitzgibbon

Read first time 01/13/21. Referred to Committee on Finance.

1 AN ACT Relating to providing a property tax exemption for real
2 property used as a host home associated with a host home program;
3 amending RCW 84.69.020; adding a new section to chapter 84.36 RCW;
4 and creating a new section.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36
7 RCW to read as follows:

8 (1) Beginning with taxes levied for collection in calendar year
9 2023, real property is exempt from ad valorem taxation levied for a
10 given year if that property was used as a host home for at least 90
11 days in that year.

12 (2) A claim for exemption under subsection (1) of this section
13 may be made and filed by the owner of the host home at any time
14 during the year for exemption from taxes payable the following year
15 upon forms as prescribed by the department. The forms must require a
16 person to provide sufficient evidence to support their eligibility to
17 receive the exemption and the form may require a person to provide
18 verification from the host home program that the real property was
19 used as a host home as required in subsection (1) of this section.
20 The claim for exemption must be submitted to the county assessor no

1 later than December 31st of each year for exemption from taxes
2 payable the following year.

3 (3) (a) The county assessor must evaluate each claim for exemption
4 to determine a person's eligibility for the exemption. If the county
5 assessor finds that a person meets the qualifications established in
6 subsection (1) of this section, the claim for exemption must be
7 approved. If the county assessor finds that a person does not meet
8 the qualifications established in subsection (1) of this section, the
9 claim for exemption must be denied, but the denial is subject to
10 appeal under the provisions of RCW 84.48.010 and 84.40.038. The
11 county assessor must notify the applicant of either determination.

12 (b) A claim for exemption approved under (a) of this subsection
13 (3) is valid for one year and provides for the exemption from taxes
14 payable in the year following the year in which the claim was due. A
15 person must file a new claim as provided in subsection (2) of this
16 section for each year for which that person is eligible for the
17 exemption.

18 (4) The county assessor must accept any late claim for exemption
19 made within three years after the due date of payment of taxes for
20 which an exemption is sought. If the county assessor approves such a
21 claim, the application constitutes a claim for refund under chapter
22 84.69 RCW.

23 (5) For purposes of this section, "host home" and "host home
24 program" have the same meaning as in RCW 74.15.020.

25 **Sec. 2.** RCW 84.69.020 and 2017 3rd sp.s. c 13 s 310 are each
26 amended to read as follows:

27 On the order of the county treasurer, ad valorem taxes paid
28 before or after delinquency must be refunded if they were:

29 (1) Paid more than once;

30 (2) Paid as a result of manifest error in description;

31 (3) Paid as a result of a clerical error in extending the tax
32 rolls;

33 (4) Paid as a result of other clerical errors in listing
34 property;

35 (5) Paid with respect to improvements which did not exist on
36 assessment date;

37 (6) Paid under levies or statutes adjudicated to be illegal or
38 unconstitutional;

1 (7) Paid as a result of mistake, inadvertence, or lack of
2 knowledge by any person exempted from paying real property taxes or a
3 portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now
4 or hereafter amended;

5 (8) Paid as a result of mistake, inadvertence, or lack of
6 knowledge by either a public official or employee or by any person
7 with respect to real property in which the person paying the same has
8 no legal interest;

9 (9) Paid on the basis of an assessed valuation which was appealed
10 to the county board of equalization and ordered reduced by the board;

11 (10) Paid on the basis of an assessed valuation which was
12 appealed to the state board of tax appeals and ordered reduced by the
13 board: PROVIDED, That the amount refunded under subsections (9) and
14 (10) of this section shall only be for the difference between the tax
15 paid on the basis of the appealed valuation and the tax payable on
16 the valuation adjusted in accordance with the board's order;

17 (11) Paid as a state property tax levied upon property, the
18 assessed value of which has been established by the state board of
19 tax appeals for the year of such levy: PROVIDED, HOWEVER, That the
20 amount refunded shall only be for the difference between the state
21 property tax paid and the amount of state property tax which would,
22 when added to all other property taxes within the one percent
23 limitation of Article VII, section 2 of the state Constitution equal
24 one percent of the assessed value established by the board;

25 (12) Paid on the basis of an assessed valuation which was
26 adjudicated to be unlawful or excessive: PROVIDED, That the amount
27 refunded shall be for the difference between the amount of tax which
28 was paid on the basis of the valuation adjudged unlawful or excessive
29 and the amount of tax payable on the basis of the assessed valuation
30 determined as a result of the proceeding;

31 (13) Paid on property acquired under RCW 84.60.050, and canceled
32 under RCW 84.60.050(2);

33 (14) Paid on the basis of an assessed valuation that was reduced
34 under RCW 84.48.065;

35 (15) Paid on the basis of an assessed valuation that was reduced
36 under RCW 84.40.039; (~~(or)~~)

37 (16) Abated under RCW 84.70.010; or

38 (17) Paid as a result of mistake, inadvertence, or lack of
39 knowledge by any person exempted from paying real property taxes
40 pursuant to section 1 of this act.

1 No refunds under the provisions of this section shall be made
2 because of any error in determining the valuation of property, except
3 as authorized in subsections (9), (10), (11), and (12) of this
4 section nor may any refunds be made if a bona fide purchaser has
5 acquired rights that would preclude the assessment and collection of
6 the refunded tax from the property that should properly have been
7 charged with the tax. Any refunds made on delinquent taxes must
8 include the proportionate amount of interest and penalties paid.
9 However, no refunds as a result of an incorrect payment authorized
10 under subsection (8) of this section made by a third party payee
11 shall be granted. The county treasurer may deduct from moneys
12 collected for the benefit of the state's levies, refunds of the
13 state's levies including interest on the levies as provided by this
14 section and chapter 84.68 RCW.

15 The county treasurer of each county must make all refunds
16 determined to be authorized by this section, and by the first Monday
17 in February of each year, report to the county legislative authority
18 a list of all refunds made under this section during the previous
19 year. The list is to include the name of the person receiving the
20 refund, the amount of the refund, and the reason for the refund.

21 NEW SECTION. **Sec. 3.** The provisions of RCW 82.32.805 and
22 82.32.808 do not apply to this act.

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