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**SENATE BILL 5289**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senators Fortunato, McCune, Muzzall, and Wilson, J.

Read first time 01/19/21. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing property tax relief to senior  
2 citizens; adding a new section to chapter 84.36 RCW; and creating new  
3 sections.

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) All real property owned by persons 75 years of age or older  
8 is exempt from state and local property tax, regardless of combined  
9 household income and in accordance with this section.

10 (2) Any person 75 years of age or older on December 31st of the  
11 year following the year in which the claim is filed is exempt from  
12 all state and local property taxes due and payable in the year  
13 following the year in which the claim is filed and each year  
14 thereafter.

15 (3)(a) The property tax exemption must be for a residence which  
16 was occupied by the person claiming the exemption as a principal  
17 place of residence as of the time of filing.

18 (b) Any person who sells, transfers, or is displaced from his or  
19 her residence may transfer his or her exemption status to a  
20 replacement residence, but no claimant may receive an exemption on  
21 more than one residence in any year.

1 (c) Confinement of the person to a hospital, nursing home,  
2 assisted living facility, adult family home, or home of a relative  
3 for the purpose of long-term care does not disqualify the claim of  
4 exemption if:

5 (i) The residence is temporarily unoccupied;

6 (ii) The residence is occupied by a spouse or either a domestic  
7 partner or a person financially dependent on the claimant for  
8 support, or both; or

9 (iii) The residence is rented for the purpose of paying nursing  
10 home, hospital, assisted living facility, or adult family home costs.

11 (d) For the purpose of this subsection (3), "relative" means any  
12 individual related to the claimant by blood, marriage, or adoption.

13 (4)(a) The person claiming the exemption must have owned, at the  
14 time of filing, in fee, as a life estate, or by contract purchase,  
15 the residence on which the property taxes have been imposed, or if  
16 the person claiming the exemption lives in a cooperative housing  
17 association, corporation, or partnership, such person must own a  
18 share therein representing the unit or portion of the structure in  
19 which he or she resides.

20 (b) For purposes of this subsection, a residence owned by a  
21 marital community or state registered domestic partnership or owned  
22 by cotenants is deemed to be owned by each spouse or each domestic  
23 partner or each cotenant, and any lease for life is deemed a life  
24 estate.

25 (c) A residence owned by a marital community or state registered  
26 domestic partnership may claim a property tax exemption under this  
27 section if at least one spouse or domestic partner is 75 years of age  
28 or older and otherwise meets the eligibility requirements of this  
29 section.

30 NEW SECTION. **Sec. 2.** The provisions of RCW 82.32.805 and  
31 82.32.808 do not apply to this act.

32 NEW SECTION. **Sec. 3.** This act applies for taxes levied for  
33 collection in 2022 and thereafter.

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