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**HOUSE BILL 1796**

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**State of Washington**                      **68th Legislature**                      **2023 Regular Session**

**By** Representatives Ybarra, Volz, Graham, Eslick, Chapman, and Schmidt

Read first time 02/08/23. Referred to Committee on Finance.

1            AN ACT Relating to property tax exemptions for certain mobile  
2 homes and manufactured homes; adding a new section to chapter 84.36  
3 RCW; and creating a new section.

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) There is an exemption from taxation for a mobile home or  
8 manufactured home:

9            (a) For which the most recent assessed value is \$15,000 or less;  
10 and

11            (b) That is not determined to be an improvement to real property.

12            (2) The department must identify properties that qualify for the  
13 exemption and notify the owner or owners.

14            (3) An owner of three or more mobile homes or manufactured homes  
15 may receive an exemption under this section for the two units with  
16 the lowest appraised values. The department must aggregate similar  
17 names and addresses to determine ownership.

18            (4) "Mobile home" and "manufactured home" have the meanings  
19 provided in RCW 59.20.030.

1        NEW SECTION.    **Sec. 2.**    RCW 82.32.805 and 82.32.808 do not apply  
2    to this act.

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