

**RCW 84.36.110 Household goods and personal effects—Fifteen thousand dollars actual value to head of family.** The following property shall be exempt from taxation:

(1) All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.

(2) The personal property, other than specified in subsection (1) of this section, of each head of a family liable to assessment and taxation of which the individual is the actual and bona fide owner to an amount of fifteen thousand dollars of true and fair value. This exemption shall not apply to any private motor vehicle or mobile home. If the county assessor is satisfied that all of the personal property of any person is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required. However, if the personal property described in this subsection exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subsection from the total amount of the assessment and impose taxes on the remainder. [2006 c 281 § 2; 1988 c 10 § 1; 1971 ex.s. c 299 § 71; 1961 c 15 § 84.36.110. Prior: 1935 c 27 § 1; RRS § 11111-7.]

**Contingent effective date—2006 c 281:** "This act takes effect January 1, 2007, if the proposed amendment to Article VII, section 1 of the state Constitution authorizing an increased personal exemption for the head of a family is validly submitted to and is approved and ratified by the voters at the next general election. If the proposed amendment is not approved and ratified, this act is void in its entirety." [2006 c 281 § 3.]

**Finding—Intent—2006 c 281:** "The legislature finds that it is in the public interest of the people of the state of Washington to ease the burden of property taxes paid by the head of a family. To achieve this purpose, this act increases the amount of personal property exemption for the head of a family from three thousand dollars to fifteen thousand dollars. The last time this exemption was increased was 1988. It is the clear and unambiguous intent of the legislature that the property described within this measure shall be exempt for [from] taxation, as authorized by Article VII, section 1 of the state Constitution." [2006 c 281 § 1.]

**Contingent effective date—1988 c 10:** "This act shall take effect January 1, 1989, for taxes levied for collection in 1990 and thereafter, if the proposed amendment to Article VII, section 1 of the state Constitution authorizing an increased personal exemption for the head of a family (HJR 4222) is validly submitted to and is approved and ratified by the voters at a general election held in November 1988. If the proposed amendment is not so approved and ratified, this act shall be null and void in its entirety." [1988 c 10 § 2.] The proposed constitutional amendment was approved by the voters on November 8, 1988.

**Effective date—1971 ex.s. c 299:** See RCW 82.50.901(3).

**Severability—1971 ex.s. c 299:** See note following RCW 82.04.050.