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**HOUSE JOINT RESOLUTION 4211**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Representatives Gregerson, Walsh, Tarleton, Frame, and Morgan

BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

THAT, It is the legislature's specific public policy objective to provide tax relief to homeowners and to find ways to make our state's tax system more modern and progressive. The legislature recognizes that property taxes impose a substantial financial burden on working families and those on fixed incomes, and that property tax relief programs have considerable value in addressing this burden and making our tax system more equitable. The vast majority of states in our nation — forty — have some form of broad-based property tax relief for homeowners. Washington state is not one of these states. It is the legislature's intent to establish a mechanism for adjusting property tax relief to account for variations in county by county property values; and

THAT, At the next general election to be held in this state the secretary of state shall submit to the qualified voters of the state for their approval and ratification, or rejection, an amendment to Article VII, section 10 of the Constitution of the state of Washington to read as follows:

Article VII, section 10. **SECTION 10** ((**~~RETIRED PERSONS~~**)) **RESIDENTIAL AND SMALL COMMERCIAL PROPERTY TAX EXEMPTION.** Notwithstanding the provisions of Article 7, section 1 (Amendment 14) and Article 7, section 2 (Amendment 17), the following tax exemption shall be allowed as to real property:

The legislature shall have the power, by appropriate legislation, to grant to ((~~retired~~)) property owners relief from the property tax on the real property occupied as a residence by those owners. The legislature may place such restrictions and conditions upon the granting of such relief as it shall deem proper. Such restrictions and conditions may include, but are not limited to, the limiting of the relief to properties or portions thereof below a specific assessed value, or to those property owners below a specific level of income and those fulfilling certain minimum residential requirements.

The legislature shall additionally have the power, by appropriate legislation, to grant to property owners relief from the property tax on real property utilized for commercial purposes. Such relief shall not exceed the sum of ten thousand dollars. The legislature may place such restrictions and conditions upon the granting of such relief as it shall deem proper. Such restrictions and conditions may include, but are not limited to, the limiting of the relief to properties or portions thereof below a specific assessed value, or to those property owners below a specific level of income and those fulfilling certain commercial requirements.

BE IT FURTHER RESOLVED, That the secretary of state shall cause notice of this constitutional amendment to be published at least four times during the four weeks next preceding the election in every legal newspaper in the state.