

---

HOUSE BILL 1711

---

State of Washington                      55th Legislature                      1997 Regular Session

By Representatives McMorris, Schoesler and Smith

Read first time 02/05/97. Referred to Committee on Finance.

1            AN ACT Relating to property tax exemptions for adult individuals;  
2 amending RCW 84.36.110 and 84.36.120; creating a new section; and  
3 providing a contingent effective date.

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

5            **Sec. 1.** RCW 84.36.110 and 1988 c 10 s 1 are each amended to read  
6 as follows:

7            The following property shall be exempt from taxation:

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

13            (2) The personal property, other than specified in subdivision (1)  
14 hereof, of each (~~head of a family~~) adult individual liable to  
15 assessment and taxation of which such individual is the actual and bona  
16 fide owner to an amount of (~~three~~) ten thousand dollars of actual  
17 values: PROVIDED, That this exemption shall not apply to any private  
18 motor vehicle, or mobile home, and: PROVIDED, FURTHER, That if the  
19 county assessor is satisfied that all of the personal property of any

1 person is exempt from taxation under the provisions of this statute or  
2 any other statute providing exemptions for personal property, no  
3 listing of such property shall be required; but if the personal  
4 property described in this subsection exceeds in value the amount  
5 allowed as exempt, then a complete list of said personal property shall  
6 be made as provided by law, and the county assessor shall deduct the  
7 amount of the exemption authorized by this subsection from the total  
8 amount of the assessment and assess the remainder.

9       **Sec. 2.** RCW 84.36.120 and 1973 1st ex.s. c 154 s 120 are each  
10 amended to read as follows:

11       For the purposes of RCW 84.36.110 (~~"head of a family" shall be~~  
12 ~~construed to include a surviving spouse not remarried, any person~~  
13 ~~receiving an old age pension under the laws of this state and any~~  
14 ~~citizen of the United States, over the age of sixty five years, who has~~  
15 ~~resided in the state of Washington continuously for ten years.)):~~

16       "Personal effects" shall be construed to mean and include such  
17 tangible property as usually and ordinarily attends the person such as  
18 wearing apparel, jewelry, toilet articles and the like.

19       "Private motor vehicle" shall be construed to mean and include all  
20 motor vehicles used for the convenience or pleasure of the owner and  
21 carrying a licensing classification other than motor vehicle for hire,  
22 auto stage, auto stage trailer, motor truck, motor truck trailer or  
23 dealers' licenses.

24       "Mobile home" shall be construed to mean and include all trailers  
25 of the type designed as facilities for human habitation and which are  
26 capable of being moved upon the public streets and highways and which  
27 are more than thirty-five feet in length or more than eight feet in  
28 width.

29       NEW SECTION.   **Sec. 3.** This act applies to taxes levied for  
30 collection in 1998 and thereafter.

31       NEW SECTION.   **Sec. 4.** This act takes effect if the proposed  
32 amendment to Article VII, section 1 of the state Constitution  
33 authorizing increasing the head of family property tax exemption and  
34 making it available to all adult individuals (HJR .... (H-0834/97)) is  
35 validly submitted to and is approved and ratified by the voters at the

1 next general election. If the proposed amendment is not approved and  
2 ratified, this act is void in its entirety.

--- END ---