
SENATE BILL 5023

State of Washington 55th Legislature 1997 Regular Session

By Senators Swecker, Winsley, Snyder, Goings, Franklin and Rasmussen

Read first time 01/13/97. Referred to Committee on Government Operations.

1 AN ACT Relating to deferral of property taxes by senior citizens
2 and disabled persons; amending RCW 84.38.020; and creating a new
3 section.

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

5 **Sec. 1.** RCW 84.38.020 and 1996 c 230 s 1614 are each amended to
6 read as follows:

7 Unless a different meaning is plainly required by the context, the
8 following words and phrases as hereinafter used in this chapter shall
9 have the following meanings:

10 (1) "Claimant" means a person who either elects or is required
11 under RCW 84.64.050 to defer payment of the special assessments and/or
12 real property taxes accrued on the claimant's residence by filing a
13 declaration to defer as provided by this chapter.

14 When two or more individuals of a household file or seek to file a
15 declaration to defer, they may determine between them as to who the
16 claimant shall be.

17 (2) "Department" means the state department of revenue.

18 (3) "Equity value" means the amount by which the fair market value
19 of a residence as determined from the records of the county assessor

1 exceeds the total amount of any liens or other obligations against the
2 property.

3 (4) "Local government" means a city, town, county, sewer district,
4 water district, public utility district, port district, irrigation
5 district, flood control district, or any other municipal corporation,
6 quasi-municipal corporation, or other political subdivision authorized
7 to levy special assessments.

8 (5) "Local improvement district" means a local improvement
9 district, utility local improvement district, local utility district,
10 road improvement district, or a similar unit created by a local
11 government for the purpose of levying special assessments against real
12 property specially benefited by improvements relating to such
13 districts.

14 (6) "Real property taxes" means ad valorem property taxes levied on
15 a residence in this state in the preceding calendar year.

16 ~~((+5))~~ (7) "Residence" has the meaning given in RCW 84.36.383,
17 except that a residence includes any additional property up to a total
18 of five acres that comprises the residential parcel if this larger
19 parcel size is required under land use regulations.

20 ~~((+6))~~ (8) "Special assessment" means ~~((the charge or obligation~~
21 ~~imposed by a city, town, county, or other municipal corporation upon~~
22 ~~property specially benefited by a local improvement, including~~
23 ~~assessments under chapters 35.44, 36.88, 36.94, 53.08, 54.16, 57.16,~~
24 ~~86.09, and 87.03 RCW and any other relevant chapter)) an assessment
25 levied in a local improvement district or otherwise levied by a local
26 government to pay for all or part of the costs of a local improvement
27 and that may be levied only for the special benefits to be realized by
28 real property because of a local improvement.~~

29 NEW SECTION. Sec. 2. This act is effective for taxes levied in
30 1997 for collection in 1998 and thereafter.

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