
HOUSE BILL 1247

State of Washington

67th Legislature

2021 Regular Session

By Representatives Orcutt, Caldier, Eslick, Abbarno, Sutherland, and Young

Read first time 01/18/21. Referred to Committee on Finance.

1 AN ACT Relating to allowing an additional property tax exemption
2 for seniors, veterans, and persons with disabilities leasing land in
3 a mobile home park or manufactured housing community; adding a new
4 section to chapter 84.36 RCW; creating new sections; and providing an
5 expiration date.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that many people
8 live in a mobile or manufactured home they own but lease the land on
9 which the home is located. The legislature further finds that senior
10 citizens, veterans, and persons with disabilities may qualify for a
11 property tax exemption for their mobile or manufactured home while
12 paying a higher property tax on the land in the form of rent.
13 Therefore, the legislature intends for low-income senior citizens,
14 veterans, and persons with disabilities who rent land in a mobile
15 home park or manufactured housing community to benefit from the
16 property tax exemption under RCW 84.36.381 as those who own land do.

17 NEW SECTION. **Sec. 2.** (1) This section is the tax preference
18 performance statement for the tax preference contained in section 3,
19 chapter . . ., Laws of 2021 (section 3 of this act). This performance
20 statement is only intended to be used for subsequent evaluation of

1 the tax preference. It is not intended to create a private right of
2 action by any party or be used to determine eligibility for
3 preferential tax treatment.

4 (2) The legislature categorizes this tax preference as one
5 intended to provide tax relief for certain businesses or individuals,
6 as indicated in RCW 82.32.808(2)(e).

7 (3) It is the legislature's specific public policy objective to
8 provide tax relief to senior citizens, persons with disabilities, and
9 veterans who own a mobile or manufactured home and rent or lease
10 space in a mobile home park or manufactured housing community.

11 (4) If a review finds that this tax preference provides tax
12 relief as described in subsection (3) of this section, then the
13 legislature intends to extend the expiration date of this preference.

14 (5) In order to obtain the data necessary to perform the review
15 in subsection (4) of this section, the joint legislative audit and
16 review committee may refer to data provided by the department of
17 revenue.

18 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.36
19 RCW to read as follows:

20 (1) A tenant who owns a mobile or manufactured home and qualifies
21 for an exemption under RCW 84.36.381 is eligible for an additional
22 property tax exemption.

23 (2) The amount of the additional exemption is calculated by
24 applying the exemption the tenant qualifies for under RCW 84.36.381
25 (5) or (6) to a fraction of the property tax imposed on the mobile
26 home park or manufactured housing community. The numerator of the
27 fraction is one. The denominator of the fraction is the total number
28 of lots in the mobile home park or manufactured housing community.

29 (3) When a tenant claims an exemption under RCW 84.36.381, the
30 county assessor must calculate the amount of the exemption under this
31 section. In no case may the exemption under this section exceed the
32 amount of property taxes otherwise due.

33 (4) The definitions in RCW 59.20.030 apply to this chapter unless
34 the context clearly requires otherwise.

35 (5) This section expires January 1, 2032.

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