
HOUSE BILL 1101

State of Washington

52nd Legislature

1991 Regular Session

By Representatives Rust, May, Holland, Leonard, H. Sommers, Pruitt, Winsley, Riley, Wineberry, Cole, D. Sommers, Wynne, Wood, Mitchell, Morris and Tate.

Read first time January 18, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to taxation of residential property near county
2 jail facilities; adding a new section to chapter 84.36 RCW; and
3 creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) The legislative authority of a county may adopt an ordinance
8 exempting, from the county levy described in RCW 84.52.043(1)(b) only,
9 all residences within a specified distance of a county jail facility.
10 The county ordinance shall specify the distance within which residences
11 are exempt. The county ordinance may provide termination dates for
12 exemptions granted under this section.

13 (2) As used in this section, "residence" means a single family
14 dwelling unit whether such unit be separate or part of a multiunit

1 dwelling, including the land on which such dwelling stands not to
2 exceed one acre. The term includes:

3 (a) A share ownership in a cooperative housing association,
4 corporation, or partnership, if the person claiming exemption can
5 establish that his or her share represents the specific unit or portion
6 of such structure in which he or she resides;

7 (b) A single family dwelling situated upon lands the fee of which
8 is vested in the United States or any instrumentality thereof including
9 an Indian tribe or in the state of Washington;

10 (c) A mobile home that has substantially lost its identity as a
11 mobile unit by virtue of its being fixed in location upon land owned or
12 leased by the owner of the mobile home and placed on a foundation
13 (posts or blocks) with fixed pipe, connections with sewer, water, or
14 other utilities.

15 NEW SECTION. **Sec. 2.** If any provision of this act or its
16 application to any person or circumstance is held invalid, the
17 remainder of the act or the application of the provision to other
18 persons or circumstances is not affected.

19 NEW SECTION. **Sec. 3.** Section 1 of this act shall be effective
20 for taxes levied for collection in 1992 and thereafter.