
HOUSE BILL 1642

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Fraser, Brumsickle, Van Luven, Phillips, Holland, Rasmussen, Winsley and Bowman.

Read first time February 5, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to senior citizen property tax relief; amending RCW
2 84.36.383; and creating a new section.

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

4 **Sec. 1.** RCW 84.36.383 and 1989 c 379 s 6 are each amended to read
5 as follows:

6 As used in RCW 84.36.381 through 84.36.389, except where the
7 context clearly indicates a different meaning:

8 (1) The term "residence" shall mean a single family dwelling unit
9 whether such unit be separate or part of a multiunit dwelling,
10 including the land on which such dwelling stands not to exceed one
11 acre. The term shall also include a share ownership in a cooperative
12 housing association, corporation, or partnership if the person claiming
13 exemption can establish that his or her share represents the specific
14 unit or portion of such structure in which he or she resides. The term
15 shall also include a single family dwelling situated upon lands the fee

1 of which is vested in the United States or any instrumentality thereof
2 including an Indian tribe or in the state of Washington, and
3 notwithstanding the provisions of RCW 84.04.080, 84.04.090 or
4 84.40.250, such a residence shall be deemed real property.

5 (2) The term "real property" shall also include a mobile home which
6 has substantially lost its identity as a mobile unit by virtue of its
7 being fixed in location upon land owned or leased by the owner of the
8 mobile home and placed on a foundation (posts or blocks) with fixed
9 pipe, connections with sewer, water, or other utilities: PROVIDED,
10 That a mobile home located on land leased by the owner of the mobile
11 home shall be subject, for tax billing, payment, and collection
12 purposes, only to the personal property provisions of chapter 84.56 RCW
13 and RCW 84.60.040.

14 (3) The term "preceding calendar year" shall mean the calendar year
15 preceding the year in which the claim for exemption is to be made.

16 (4) "Department" shall mean the state department of revenue.

17 (5) "Combined disposable income" means the disposable income of the
18 person claiming the exemption, plus the disposable income of his or her
19 spouse, and the disposable income of each cotenant occupying the
20 residence for the preceding calendar year, less amounts paid by the
21 person claiming the exemption or his or her spouse during the previous
22 year for the treatment or care of either person in a nursing home.

23 (6) "Disposable income" means adjusted gross income as defined in
24 the federal internal revenue code, as amended prior to January 1, 1989,
25 or such subsequent date as the director may provide by rule consistent
26 with the purpose of this section, plus all of the following items to
27 the extent they are not included in or have been deducted from adjusted
28 gross income:

1 (a) Capital gains, other than nonrecognized gain on the sale of a
2 principal residence under section 1034 of the federal internal revenue
3 code;

4 (b) Amounts deducted for loss;

5 (c) Amounts deducted for depreciation;

6 (d) Pension and annuity receipts;

7 (e) Military pay and benefits other than attendant-care and
8 medical-aid payments;

9 (f) Veterans benefits other than attendant-care and medical-aid
10 payments;

11 (g) Federal social security act and railroad retirement benefits;

12 (h) Dividend receipts; and

13 (i) Interest received on state and municipal bonds.

14 (7) "Cotenant" means a person who resides with the person claiming
15 the exemption and who has an ownership interest in the residence.

16 NEW SECTION. **Sec. 2.** This act is effective for taxes levied
17 for collection in 1992 and thereafter.