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HOUSE BILL 2532

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State of Washington

53rd Legislature

1994 Regular Session

By Representative Karahalios

Read first time 01/17/94. Referred to Committee on Revenue.

1 AN ACT Relating to property tax deferrals for senior citizens and  
2 disabled persons; amending RCW 84.38.020 and 84.38.030; and declaring  
3 an emergency.

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

5 **Sec. 1.** RCW 84.38.020 and 1991 c 213 s 1 are each amended to read  
6 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 ((~~84.64.030~~ or)) 84.64.050 to defer payment of the special  
12 assessments and/or real property taxes accrued on the claimant's  
13 residence by filing a 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) "Real property taxes" means ad valorem property taxes levied on  
4 a residence in this state in the preceding calendar year.

5 (5) "Residence" has the meaning given in RCW 84.36.383, except that  
6 a residence includes any additional property that comprises the  
7 residential parcel if a larger parcel size is required under current  
8 land use regulations.

9 (6) "Special assessment" means the charge or obligation imposed by  
10 a city, town, county, or other municipal corporation upon property  
11 specially benefited by a local improvement, including assessments under  
12 chapters 35.44, 36.88, 36.94, 53.08, 54.16, 56.20, 57.16, 86.09, and  
13 87.03 RCW and any other relevant chapter.

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

16 **Sec. 2.** RCW 84.38.030 and 1991 c 213 s 2 are each amended to read  
17 as follows:

18 A claimant may defer payment of special assessments and/or real  
19 property taxes on up to eighty percent of the amount of the claimant's  
20 equity value in the claimant's residence if the following conditions  
21 are met:

22 (1) The claimant must meet all requirements for an exemption for  
23 the residence under RCW 84.36.381, other than the income and parcel  
24 size limits.

25 (2) The claimant must have a combined disposable income, as defined  
26 in RCW 84.36.383, of thirty thousand dollars or less.

27 (3) The claimant must have owned, at the time of filing, the  
28 residence on which the special assessment and/or real property taxes  
29 have been imposed. For purposes of this subsection, a residence owned  
30 by a marital community or owned by cotenants shall be deemed to be  
31 owned by each spouse or cotenant. A claimant who has only a share  
32 ownership in cooperative housing, a life estate, a lease for life, or  
33 a revocable trust does not satisfy the ownership requirement.

34 (4) The claimant must have and keep in force fire and casualty  
35 insurance in sufficient amount to protect the interest of the state in  
36 the claimant's equity value: PROVIDED, That if the claimant fails to  
37 keep fire and casualty insurance in force to the extent of the state's  
38 interest in the claimant's equity value, the amount deferred shall not

1 exceed one hundred percent of the claimant's equity value in the land  
2 or lot only.

3 (5) In the case of special assessment deferral, the claimant must  
4 have opted for payment of such special assessments on the installment  
5 method if such method was available.

6 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
7 preservation of the public peace, health, or safety, or support of the  
8 state government and its existing public institutions, and shall take  
9 effect immediately.

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