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SENATE BILL 6198

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State of Washington                      53rd Legislature                      1994 Regular Session

By Senators Skratek, Prentice, Drew and McAuliffe

Read first time 01/17/94. Referred to Committee on Ways & Means.

1            AN ACT Relating to increasing the area of land considered a  
2 residence for property tax exemption purposes; and amending RCW  
3 84.36.383.

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

5            **Sec. 1.** RCW 84.36.383 and 1991 c 213 s 4 are each amended to read  
6 as follows:

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

9            (1) The term "residence" shall mean a single family dwelling unit  
10 whether such unit be separate or part of a multiunit dwelling,  
11 including the land on which such dwelling stands not to exceed ((one))  
12 five acres. The term shall also include a share ownership in a  
13 cooperative housing association, corporation, or partnership if the  
14 person claiming exemption can establish that his or her share  
15 represents the specific unit or portion of such structure in which he  
16 or she resides. The term shall also include a single family dwelling  
17 situated upon lands the fee of which is vested in the United States or  
18 any instrumentality thereof including an Indian tribe or in the state  
19 of Washington, and notwithstanding the provisions of RCW 84.04.080((7))

1 or 84.04.090 (~~or 84.40.250,~~) such a residence shall be deemed real  
2 property.

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

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

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

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

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

28 (a) Capital gains, other than nonrecognized gain on the sale of a  
29 principal residence under section 1034 of the federal internal revenue  
30 code, or gain excluded from income under section 121 of the federal  
31 internal revenue code to the extent it is reinvested in a new principal  
32 residence;

33 (b) Amounts deducted for loss;

34 (c) Amounts deducted for depreciation;

35 (d) Pension and annuity receipts;

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

38 (f) Veterans benefits other than attendant-care and medical-aid  
39 payments;

1 (g) Federal social security act and railroad retirement benefits;  
2 (h) Dividend receipts; and  
3 (i) Interest received on state and municipal bonds.  
4 (7) "Cotenant" means a person who resides with the person claiming  
5 the exemption and who has an ownership interest in the residence.

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