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HOUSE BILL 1673

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State of Washington

54th Legislature

1995 Regular Session

By Representatives Dickerson, Mason, Morris, Chappell, Wolfe, Kessler, Hatfield, Conway, Benton, Kremen, Cody and Mastin

Read first time 02/03/95. Referred to Committee on Finance.

1 AN ACT Relating to property tax deferrals for senior citizens and  
2 persons retired by reason of physical disability; and amending RCW  
3 84.38.030.

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

5 **Sec. 1.** RCW 84.38.030 and 1991 c 213 s 2 are each amended to read  
6 as follows:

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

11 (1) The claimant must meet all requirements for an exemption for  
12 the residence under RCW 84.36.381, other than the age and income  
13 limits.

14 (2) The claimant must be sixty years of age or older on December  
15 31st of the year in which the exemption claim is filed, or must have  
16 been, at the time of filing, retired from regular gainful employment by  
17 reason of physical disability: PROVIDED, That any surviving spouse of  
18 a person who was receiving an exemption at the time of the person's

1 death shall qualify if the surviving spouse is fifty-seven years of age  
2 or older and otherwise meets the requirements of this section.

3 (3) The claimant must have a combined disposable income, as defined  
4 in RCW 84.36.383, of ~~((thirty))~~ thirty-four thousand dollars or less.

5 ~~((+3))~~ (4) The claimant must have owned, at the time of filing,  
6 the residence on which the special assessment and/or real property  
7 taxes have been imposed. For purposes of this subsection, a residence  
8 owned by a marital community or owned by cotenants shall be deemed to  
9 be owned by each spouse or cotenant. A claimant who has only a share  
10 ownership in cooperative housing, a life estate, a lease for life, or  
11 a revocable trust does not satisfy the ownership requirement.

12 ~~((+4))~~ (5) The claimant must have and keep in force fire and  
13 casualty insurance in sufficient amount to protect the interest of the  
14 state in the claimant's equity value: PROVIDED, That if the claimant  
15 fails to keep fire and casualty insurance in force to the extent of the  
16 state's interest in the claimant's equity value, the amount deferred  
17 shall not exceed one hundred percent of the claimant's equity value in  
18 the land or lot only.

19 ~~((+5))~~ (6) In the case of special assessment deferral, the  
20 claimant must have opted for payment of such special assessments on the  
21 installment method if such method was available.

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