## CERTIFICATION OF ENROLLMENT

## ENGROSSED HOUSE BILL 1493

# 63rd Legislature 2013 Regular Session

Passed by the House April 22, 2013 Yeas 95 Nays 0  Speaker of the House of Representatives  Passed by the Senate April 17, 2013 Yeas 46 Nays 2	I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is ENGROSSED HOUSE BILL 1493 as passed by the House of Representatives and the Senate on the dates hereon set forth.		
			Chief Clerk
		President of the Senate	
Approved	FILED		
Governor of the State of Washington	Secretary of State State of Washington		

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#### ENGROSSED HOUSE BILL 1493

### AS AMENDED BY THE SENATE

Passed Legislature - 2013 Regular Session

### State of Washington

63rd Legislature

2013 Regular Session

By Representatives Springer, Warnick, Hansen, Short, Orcutt, Tharinger, Seaquist, Zeiger, Hunt, Wilcox, Nealey, Morrell, Moscoso, Liias, Stanford, Hudgins, Green, Pettigrew, Moeller, Appleton, Ryu, Bergquist, and Stonier

Read first time 01/29/13. Referred to Committee on Finance.

- 1 AN ACT Relating to the property taxation of mobile homes and park
- 2 model trailers; amending RCW 46.44.170; and adding a new section to
- 3 chapter 84.56 RCW.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 84.56 RCW 6 to read as follows:
- 7 (1) Except as provided in subsection (2) of this section, if the
- 8 landlord of a manufactured/mobile home park takes ownership of a
- 9 manufactured/mobile home or park model trailer with the intent to
- 10 resell or rent the same after (a) the manufactured/mobile home or park
- 11 model trailer has been abandoned; or (b) a final judgment for
- 12 restitution of the premises under RCW 59.18.410 has been executed in
- 13 favor of the landlord with regard to the manufactured/mobile home or
- 14 park model trailer and title has been lawfully transferred to the
- 15 landlord, the outstanding taxes become the responsibility of the
- 16 landlord. After the outstanding taxes, interest, and penalties are
- 17 removed from the tax rolls under subsection (2) of this section, all
- 18 future taxes are the responsibility of the owner of the
- 19 manufactured/mobile home or park model trailer.

- (2) Upon notification by the assessor, the county treasurer must remove from the tax rolls any outstanding taxes, as well as interest and penalties, on a manufactured/mobile home or park model trailer if the landlord of a manufactured/mobile home park:
- (a) Submits a signed affidavit to the assessor indicating that the landlord has taken ownership of the manufactured/mobile home or park model trailer with the intent to resell or rent after: (i) The manufactured/mobile home or park model trailer has been abandoned; or (ii) a final judgment for restitution of the premises under RCW 59.18.410 has been executed in favor of the landlord with regard to the manufactured/mobile home or park model trailer and title has been lawfully transferred to the landlord; and
- 13 (b) The most current assessed value of the manufactured/mobile home 14 or park model trailer is less than eight thousand dollars.
- 15 (3) For the purposes of this section, "abandoned," 16 "manufactured/mobile home," and "park model" have the same meanings as 17 provided in RCW 59.20.030.
- **Sec. 2.** RCW 46.44.170 and 2010 c 161 s 1118 are each amended to read as follows:
  - (1) Any person moving a mobile home as defined in RCW 46.04.302 or a park model trailer as defined in RCW 46.04.622 upon public highways of the state must obtain:
  - (a) A special permit from the department of transportation and local authorities pursuant to RCW 46.44.090 and 46.44.093 and ((shall)) must pay the proper fee as prescribed by RCW 46.44.0941 and 46.44.096; and
  - (b) For mobile homes constructed before June 15, 1976, and already situated in the state: (i) A certification from the department of labor and industries that the mobile home was inspected for fire safety; or (ii) an affidavit in the form prescribed by the department of commerce signed by the owner at the county treasurer's office at the time of the application for the movement permit stating that the mobile home is being moved by the owner for his or her continued occupation or use; or (iii) a copy of the certificate of title together with an affidavit signed under penalty of perjury by the certified owner stating that the mobile home is being transferred to a wrecking yard or similar facility for disposal. In addition, the destroyed mobile home

must be removed from the assessment rolls of the county and any outstanding taxes on the destroyed mobile home must be removed by the county treasurer.

- (2) A special permit issued as provided in subsection (1) of this section for the movement of any mobile home or a park model trailer that is assessed for purposes of property taxes ((shall)) is not ((be)) valid until the county treasurer of the county in which the mobile home or park model trailer is located ((shall)) must endorse or attach his or her certificate that all property taxes which are a lien or which are delinquent, or both, upon the mobile home or park model trailer being moved have been satisfied. Further, any mobile home or park model trailer required to have a special movement permit under this section ((shall)) must display an easily recognizable decal. However, endorsement or certification by the county treasurer and the display of the decal is not required:
- (a) When a mobile home or park model trailer is to enter the state or is being moved from a manufacturer or distributor to a retail sales outlet or directly to the purchaser's designated location or between retail and sales outlets;
- (b) When a signed affidavit of destruction is filed with the county assessor and the mobile home or park model trailer is being moved to a disposal site by a landlord as defined in RCW 59.20.030 after (i) the mobile home or park model trailer has been abandoned as defined in RCW 59.20.030; or (ii) a final judgment for restitution of the premises under RCW 59.18.410 has been executed in favor of the landlord with regard to the mobile home or park model trailer and title has been lawfully transferred to the landlord. The mobile home or park model trailer will be removed from the tax rolls and, upon notification by the assessor, any outstanding taxes on the destroyed mobile home or park model trailer will be removed by the county treasurer; or
- (c) When a signed affidavit of destruction is filed with the county assessor by any mobile home or park model trailer owner or any property owner with an abandoned mobile home or park model trailer, the same ((shall)) must be removed from the tax rolls and upon notification by the assessor, any outstanding taxes on the destroyed mobile home or park model trailer ((shall)) must be removed by the county treasurer.
- (3) Except as provided in section 1(1) of this act, if the landlord of a manufactured/mobile home park takes ownership of a

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- manufactured/mobile home or park model trailer with the intent to resell or rent the same under RCW 59.20.030 after (a) the manufactured/mobile home or park model trailer has been abandoned as defined in RCW 59.20.030; or (b) a final judgment for restitution of the premises under RCW 59.18.410 has been executed in favor of the landlord with regard to the manufactured/mobile home or park model trailer and title has been lawfully transferred to the landlord, the outstanding taxes become the responsibility of the landlord.
  - (4) It is the responsibility of the owner of the mobile home or park model trailer subject to property taxes or the agent to obtain the endorsement and decal from the county treasurer before a mobile home or park model trailer is moved.
  - (5) This section does not prohibit the issuance of vehicle license plates for a mobile home or park model trailer subject to property taxes, but plates ((shall)) may not be issued unless the mobile home or park model trailer subject to property taxes for which plates are sought has been listed for property tax purposes in the county in which it is principally located and the appropriate fee for the license has been paid.
  - (6) The department of transportation, the department of labor and industries, and local authorities are authorized to adopt reasonable rules for implementing the provisions of this section. The department of transportation ((shall)) must adopt rules specifying the design, reflective characteristics, annual coloration, and for the uniform implementation of the decal required by this section. The department of labor and industries ((shall)) must adopt procedures for notifying destination local jurisdictions concerning the arrival of mobile homes that failed safety inspections.

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