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SENATE BILL 5750

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State of Washington

63rd Legislature

2013 Regular Session

By Senator Schoesler

Read first time 02/13/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to expiring an underutilized deferral program in  
2 the department of revenue under chapter 84.37 RCW; and amending RCW  
3 84.37.030.

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

5 **Sec. 1.** RCW 84.37.030 and 2010 c 106 s 309 are each amended to  
6 read as follows:

7 Prior to calendar year 2013, a claimant may defer payment of fifty  
8 percent of special assessments or real property taxes, or both, listed  
9 on the annual tax statement in any year in which all of the following  
10 conditions are met:

11 (1) The special assessments or property taxes must be imposed upon  
12 a residence that was occupied by the claimant as a principal place of  
13 residence as of January 1st of the year in which the assessments and  
14 taxes are due, subject to the exceptions allowed under RCW  
15 84.36.381(1);

16 (2) The claimant must have combined disposable income, as defined  
17 in RCW 84.36.383, of fifty-seven thousand dollars or less in the  
18 calendar year preceding the filing of the declaration;

1           (3) The claimant must have paid one-half of the total amount of  
2 special assessments and property taxes listed on the annual tax  
3 statement for the year in which the deferral claim is made;

4           (4) A deferral is not allowed for special assessments, property  
5 taxes, or both, levied for collection in the first five calendar years  
6 in which the person owns the residence;

7           (5) The claimant who defers payment of special assessments or real  
8 property taxes, or both, listed on the annual tax statement under this  
9 section must also meet the conditions of RCW 84.38.030 (4) and (5);

10          (6) The total amount deferred by a claimant under this chapter must  
11 not exceed forty percent of the amount of the claimant's equity value  
12 in the claimant's residence; and

13          (7) The claimant may not defer taxes under both this chapter and  
14 chapter 84.38 RCW in the same tax year.

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