

# SENATE BILL REPORT

## SJR 8212

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As of January 24, 2018

**Brief Description:** Amending the Constitution to provide a homestead property tax exemption.

**Sponsors:** Senators Braun, Fain, Becker, Angel and Rivers.

**Brief History:**

**Committee Activity:** Ways & Means: 1/25/18.

**Brief Summary of Joint Resolution**

- Amends the Constitution to authorize the creation of a homestead exemption for state property taxes.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Jeffrey Mitchell (786-7438)

**Background:** Article VII, Section 1 of the Washington State Constitution requires that state and local property taxes be uniform within each class of property. Real property constitutes a single class of property under the Constitution. Uniformity requires both an equal rate of tax and equality in valuing the property. Based on the uniformity requirement, differential treatment of different types of real property is disallowed. Under the Constitution, the Legislature may by general laws exempt property from taxation.

In order to amend Washington's Constitution, the Legislature must first approve the proposed amendment with a two-thirds vote. Then, the approved proposal must be placed on the ballot at the next state general election. It becomes law if approved by a majority of the electors.

**Summary of Joint Resolution:** The state Constitution is amended to provide the Legislature with authority to create a homestead exemption for state property taxes. The property must be occupied as a principal place of residence. The exempt value must be stated in a dollar amount and must be uniform across all residential property. The state levy collections must be reduced as necessary to prevent the exempted value from increasing the state property tax rate for other property owners.

**Appropriation:** None.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Fiscal Note:** Requested on January 23, 2018.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.