

ESSB 5160 - H COMM AMD  
By Committee on Finance

NOT ADOPTED 04/27/2019

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** (1) This section is the tax preference  
4 performance statement for the tax preference contained in section 2,  
5 chapter . . . , Laws of 2019 (section 2 of this act). This performance  
6 statement is only intended to be used for subsequent evaluation of  
7 the tax preference. It is not intended to create a private right of  
8 action by any party or be used to determine eligibility for  
9 preferential tax treatment.

10 (2) The legislature categorizes this tax preference as one  
11 intended to provide tax relief for certain businesses or individuals,  
12 as indicated in RCW 82.32.808(2)(e).

13 (3) It is the legislature's specific public policy objective to  
14 provide tax relief to senior citizens, disabled persons, and  
15 veterans. The legislature recognizes that property taxes impose a  
16 substantial financial burden on those with fixed incomes and that  
17 property tax relief programs have considerable value in addressing  
18 this burden. It is the legislature's intent to establish a mechanism  
19 for adjusting income thresholds into the future. Income thresholds  
20 were last adjusted in 2015.

21 **Sec. 2.** RCW 84.36.381 and 2018 c 46 s 2 are each amended to read  
22 as follows:

23 A person is exempt from any legal obligation to pay all or a  
24 portion of the amount of excess and regular real property taxes due  
25 and payable in the year following the year in which a claim is filed,  
26 and thereafter, in accordance with the following:

27 (1) (a) The property taxes must have been imposed upon a residence  
28 which was occupied by the person claiming the exemption as a  
29 principal place of residence as of the time of filing. However, any  
30 person who sells, transfers, or is displaced from his or her  
31 residence may transfer his or her exemption status to a replacement

1 residence, but no claimant may receive an exemption on more than one  
2 residence in any year. Moreover, confinement of the person to a  
3 hospital, nursing home, assisted living facility, ~~((e))~~ adult family  
4 home, or home of a relative for the purpose of long-term care does  
5 not disqualify the claim of exemption if:

6 ~~((a))~~ (i) The residence is temporarily unoccupied;

7 ~~((b))~~ (ii) The residence is occupied by a spouse or a domestic  
8 partner and/or a person financially dependent on the claimant for  
9 support; or

10 ~~((c))~~ (iii) The residence is rented for the purpose of paying  
11 nursing home, hospital, assisted living facility, or adult family  
12 home costs;

13 (b) For the purposes of this subsection (1), "relative" means any  
14 individual related to the claimant by blood, marriage, or adoption;

15 (2) The person claiming the exemption must have owned, at the  
16 time of filing, in fee, as a life estate, or by contract purchase,  
17 the residence on which the property taxes have been imposed or if the  
18 person claiming the exemption lives in a cooperative housing  
19 association, corporation, or partnership, such person must own a  
20 share therein representing the unit or portion of the structure in  
21 which he or she resides. For purposes of this subsection, a residence  
22 owned by a marital community or state registered domestic partnership  
23 or owned by cotenants is deemed to be owned by each spouse or each  
24 domestic partner or each cotenant, and any lease for life is deemed a  
25 life estate;

26 (3) (a) The person claiming the exemption must be:

27 (i) Sixty-one years of age or older on December 31st of the year  
28 in which the exemption claim is filed, or must have been, at the time  
29 of filing, retired from regular gainful employment by reason of  
30 disability; or

31 (ii) A veteran of the armed forces of the United States entitled  
32 to and receiving compensation from the United States department of  
33 veterans affairs at ~~((a total disability rating for a service-~~  
34 ~~connected disability))~~;

35 (A) A combined service-connected evaluation rating of eighty  
36 percent or higher; or

37 (B) A total disability rating for a service-connected disability  
38 without regard to evaluation percent.

39 (b) However, any surviving spouse or surviving domestic partner  
40 of a person who was receiving an exemption at the time of the

1 person's death will qualify if the surviving spouse or surviving  
2 domestic partner is fifty-seven years of age or older and otherwise  
3 meets the requirements of this section;

4 (4) The amount that the person is exempt from an obligation to  
5 pay is calculated on the basis of combined disposable income, as  
6 defined in RCW 84.36.383. If the person claiming the exemption was  
7 retired for two months or more of the assessment year, the combined  
8 disposable income of such person must be calculated by multiplying  
9 the average monthly combined disposable income of such person during  
10 the months such person was retired by twelve. If the income of the  
11 person claiming exemption is reduced for two or more months of the  
12 assessment year by reason of the death of the person's spouse or the  
13 person's domestic partner, or when other substantial changes occur in  
14 disposable income that are likely to continue for an indefinite  
15 period of time, the combined disposable income of such person must be  
16 calculated by multiplying the average monthly combined disposable  
17 income of such person after such occurrences by twelve. If it is  
18 necessary to estimate income to comply with this subsection, the  
19 assessor may require confirming documentation of such income prior to  
20 May 31 of the year following application;

21 (5) (a) A person who otherwise qualifies under this section and  
22 has a combined disposable income (~~(of forty thousand dollars or~~  
23 ~~less)) equal to or less than income threshold 3 is exempt from all  
24 excess property taxes, the additional state property tax imposed  
25 under RCW 84.52.065(2), and the portion of the regular property taxes  
26 authorized pursuant to RCW 84.55.050 and approved by the voters, if  
27 the legislative authority of the county or city imposing the  
28 additional regular property taxes identified this exemption in the  
29 ordinance placing the RCW 84.55.050 measure on the ballot; and~~

30 (b) (i) A person who otherwise qualifies under this section and  
31 has a combined disposable income (~~(of thirty-five thousand dollars or~~  
32 ~~less but greater than thirty thousand dollars)) equal to or less than  
33 income threshold 2 but greater than income threshold 1 is exempt from  
34 all regular property taxes on the greater of fifty thousand dollars  
35 or thirty-five percent of the valuation of his or her residence, but  
36 not to exceed seventy thousand dollars of the valuation of his or her  
37 residence; or~~

38 (ii) A person who otherwise qualifies under this section and has  
39 a combined disposable income (~~(of thirty thousand dollars or less))~~  
40 equal to or less than income threshold 1 is exempt from all regular

1 property taxes on the greater of sixty thousand dollars or sixty  
2 percent of the valuation of his or her residence;

3 (6) (a) For a person who otherwise qualifies under this section  
4 and has a combined disposable income (~~(of forty thousand dollars or~~  
5 ~~less)~~) equal to or less than income threshold 3, the valuation of the  
6 residence is the assessed value of the residence on the later of  
7 January 1, 1995, or January 1st of the assessment year the person  
8 first qualifies under this section. If the person subsequently fails  
9 to qualify under this section only for one year because of high  
10 income, this same valuation must be used upon requalification. If the  
11 person fails to qualify for more than one year in succession because  
12 of high income or fails to qualify for any other reason, the  
13 valuation upon requalification is the assessed value on January 1st  
14 of the assessment year in which the person requalifies. If the person  
15 transfers the exemption under this section to a different residence,  
16 the valuation of the different residence is the assessed value of the  
17 different residence on January 1st of the assessment year in which  
18 the person transfers the exemption.

19 (b) In no event may the valuation under this subsection be  
20 greater than the true and fair value of the residence on January 1st  
21 of the assessment year.

22 (c) This subsection does not apply to subsequent improvements to  
23 the property in the year in which the improvements are made.  
24 Subsequent improvements to the property must be added to the value  
25 otherwise determined under this subsection at their true and fair  
26 value in the year in which they are made.

27 **Sec. 3.** RCW 84.36.383 and 2012 c 10 s 74 are each amended to  
28 read as follows:

29 As used in RCW 84.36.381 through 84.36.389, (~~(except where the~~  
30 ~~context clearly indicates a different meaning)~~) unless the context  
31 clearly requires otherwise:

32 (1) The term "residence" means a single-family dwelling unit  
33 whether such unit be separate or part of a multiunit dwelling,  
34 including the land on which such dwelling stands not to exceed one  
35 acre, except that a residence includes any additional property up to  
36 a total of five acres that comprises the residential parcel if this  
37 larger parcel size is required under land use regulations. The term  
38 also includes a share ownership in a cooperative housing association,  
39 corporation, or partnership if the person claiming exemption can

1 establish that his or her share represents the specific unit or  
2 portion of such structure in which he or she resides. The term also  
3 includes a single-family dwelling situated upon lands the fee of  
4 which is vested in the United States or any instrumentality thereof  
5 including an Indian tribe or in the state of Washington, and  
6 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a  
7 residence is deemed real property.

8 (2) The term "real property" also includes a mobile home which  
9 has substantially lost its identity as a mobile unit by virtue of its  
10 being fixed in location upon land owned or leased by the owner of the  
11 mobile home and placed on a foundation (posts or blocks) with fixed  
12 pipe, connections with sewer, water, or other utilities. A mobile  
13 home located on land leased by the owner of the mobile home is  
14 subject, for tax billing, payment, and collection purposes, only to  
15 the personal property provisions of chapter 84.56 RCW and RCW  
16 84.60.040.

17 (3) (~~"Department" means the state department of revenue.~~)  
18 "Principal place of residence" means a residence occupied for more  
19 than nine months each calendar year by a person claiming an exemption  
20 under RCW 84.36.381.

21 (4) "Combined disposable income" means the disposable income of  
22 the person claiming the exemption, plus the disposable income of his  
23 or her spouse or domestic partner, and the disposable income of each  
24 cotenant occupying the residence for the assessment year, less  
25 amounts paid by the person claiming the exemption or his or her  
26 spouse or domestic partner during the assessment year for:

27 (a) Drugs supplied by prescription of a medical practitioner  
28 authorized by the laws of this state or another jurisdiction to issue  
29 prescriptions;

30 (b) The treatment or care of either person received in the home  
31 or in a nursing home, assisted living facility, or adult family home;  
32 and

33 (c) Health care insurance premiums for medicare under Title XVIII  
34 of the social security act.

35 (5) "Disposable income" means adjusted gross income as defined in  
36 the federal internal revenue code, as amended prior to January 1,  
37 1989, or such subsequent date as the director may provide by rule  
38 consistent with the purpose of this section, plus all of the  
39 following items to the extent they are not included in or have been  
40 deducted from adjusted gross income:

1 (a) Capital gains, other than gain excluded from income under  
2 section 121 of the federal internal revenue code to the extent it is  
3 reinvested in a new principal residence;

4 (b) Amounts deducted for loss;

5 (c) Amounts deducted for depreciation;

6 (d) Pension and annuity receipts;

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

9 (f) Veterans benefits, other than:

10 (i) Attendant-care payments;

11 (ii) Medical-aid payments;

12 (iii) Disability compensation, as defined in Title 38, part 3,  
13 section 3.4 of the code of federal regulations, as of January 1,  
14 2008; and

15 (iv) Dependency and indemnity compensation, as defined in Title  
16 38, part 3, section 3.5 of the code of federal regulations, as of  
17 January 1, 2008;

18 (g) Federal social security act and railroad retirement benefits;

19 (h) Dividend receipts; and

20 (i) Interest received on state and municipal bonds.

21 (6) "Cotenant" means a person who resides with the person  
22 claiming the exemption and who has an ownership interest in the  
23 residence.

24 (7) "Disability" has the same meaning as provided in 42 U.S.C.  
25 Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such  
26 subsequent date as the department may provide by rule consistent with  
27 the purpose of this section.

28 (8) "Income threshold 1" means:

29 (a) For taxes levied for collection in calendar years prior to  
30 2022, a combined disposable income equal to thirty thousand dollars;  
31 and

32 (b) For taxes levied for collection in calendar year 2022 and  
33 thereafter, a combined disposable income equal to the greater of  
34 "income threshold 1" for the previous year or forty-five percent of  
35 the county median household income, adjusted every five years  
36 beginning March 1, 2021, as provided in RCW 84.36.385(8).

37 (9) "Income threshold 2" means:

38 (a) For taxes levied for collection in calendar years prior to  
39 2022, a combined disposable income equal to thirty-five thousand  
40 dollars; and

1 (b) For taxes levied for collection in calendar year 2022 and  
2 thereafter, a combined disposable income equal to the greater of  
3 "income threshold 2" for the previous year or fifty-five percent of  
4 the county median household income, adjusted every five years  
5 beginning March 1, 2021, as provided in RCW 84.36.385(8).

6 (10) "Income threshold 3" means:

7 (a) For taxes levied for collection in calendar years prior to  
8 2022, a combined disposable income equal to forty thousand dollars;  
9 and

10 (b) For taxes levied for collection in calendar year 2022 and  
11 thereafter, a combined disposable income equal to the greater of  
12 "income threshold 3" for the previous year or sixty-five percent of  
13 the county median household income, adjusted every five years  
14 beginning March 1, 2021, as provided in RCW 84.36.385(8).

15 (11) "County median household income" means the median household  
16 income estimates for the state of Washington by county of the legal  
17 address of the principal place of residence, as published by the  
18 office of financial management.

19 **Sec. 4.** RCW 84.36.385 and 2011 c 174 s 106 are each amended to  
20 read as follows:

21 (1) A claim for exemption under RCW 84.36.381 as now or hereafter  
22 amended, may be made and filed at any time during the year for  
23 exemption from taxes payable the following year and thereafter and  
24 solely upon forms as prescribed and furnished by the department of  
25 revenue. However, an exemption from tax under RCW 84.36.381 continues  
26 for no more than six years unless a renewal application is filed as  
27 provided in subsection (3) of this section.

28 (2) A person granted an exemption under RCW 84.36.381 must inform  
29 the county assessor of any change in status affecting the person's  
30 entitlement to the exemption on forms prescribed and furnished by the  
31 department of revenue.

32 (3) Each person exempt from taxes under RCW 84.36.381 in 1993 and  
33 thereafter(~~(7)~~) must file with the county assessor a renewal  
34 application not later than December 31~~st~~ of the year the assessor  
35 notifies such person of the requirement to file the renewal  
36 application. Renewal applications must be on forms prescribed and  
37 furnished by the department of revenue.

38 (4) At least once every six years, the county assessor must  
39 notify those persons receiving an exemption from taxes under RCW

1 84.36.381 of the requirement to file a renewal application. The  
2 county assessor may also require a renewal application following an  
3 amendment of the income requirements set forth in RCW 84.36.381.

4 (5) If the assessor finds that the applicant does not meet the  
5 qualifications as set forth in RCW 84.36.381, as now or hereafter  
6 amended, the claim or exemption must be denied but such denial is  
7 subject to appeal under the provisions of RCW 84.48.010 and in  
8 accordance with the provisions of RCW 84.40.038. If the applicant had  
9 received exemption in prior years based on erroneous information, the  
10 taxes must be collected subject to penalties as provided in RCW  
11 84.40.130 for a period of not to exceed five years.

12 (6) The department and each local assessor is hereby directed to  
13 publicize the qualifications and manner of making claims under RCW  
14 84.36.381 through 84.36.389, through communications media, including  
15 such paid advertisements or notices as it deems appropriate. Notice  
16 of the qualifications, method of making applications, the penalties  
17 for not reporting a change in status, and availability of further  
18 information must be included on or with property tax statements and  
19 revaluation notices for all residential property including mobile  
20 homes, except rental properties.

21 (7) The department must authorize an option for electronic filing  
22 of applications and renewal applications for the exemption under RCW  
23 84.36.381.

24 (8) Beginning March 1, 2021, and by March 1st every fifth year  
25 thereafter, the department must publish updated income thresholds.  
26 The adjusted thresholds must be rounded to the nearest one dollar. If  
27 the income threshold adjustment is negative, the income threshold for  
28 the prior year continues to apply. The department must adjust income  
29 thresholds for each county to reflect the most recent year available  
30 of estimated county median household income, including preliminary  
31 estimates or projections, as published by the office of financial  
32 management. For the purposes of this subsection, "county median  
33 household income" has the same meaning as in RCW 84.36.383.

34 (9) Beginning December 1, 2021, and every fifth year thereafter,  
35 to assist the legislature in evaluating the extent to which the  
36 changes under this act are uniformly and equitably benefiting  
37 residential property owners across the state, the department, using  
38 data provided by county assessors, must submit a report to the  
39 legislature that includes the most recently available income  
40 thresholds for each county under RCW 84.36.381, the number of



1 additional properties exempted under RCW 84.36.381 resulting from the  
2 changes under this act, and any other information the department  
3 deems relevant to the legislature's evaluation of the efficacy of  
4 this act in providing additional, uniform, and equitable statewide  
5 residential property tax relief.

6 **Sec. 5.** RCW 84.38.020 and 2006 c 62 s 2 are each amended to read  
7 as follows:

8 ~~((Unless a different meaning is plainly required by the context,~~  
9 ~~the following words and phrases as hereinafter used in this chapter~~  
10 ~~shall have the following meanings:)) The definitions in this section  
11 apply throughout this chapter unless the context clearly requires  
12 otherwise.~~

13 (1) (a) "Claimant" means a person who either elects or is required  
14 under RCW 84.64.050 to defer payment of the special assessments  
15 and/or real property taxes accrued on the claimant's residence by  
16 filing a declaration to defer as provided by this chapter.

17 (b) When two or more individuals of a household file or seek to  
18 file a declaration to defer, they may determine between them as to  
19 who is the claimant ((shall be)).

20 (2) ~~((("Department" means the state department of revenue.~~  
21 ~~(3-)) "Devisee" means any person designated in a will to receive  
22 a disposition of real or personal property.~~

23 (3) "Equity value" means the amount by which the fair market  
24 value of a residence as determined from the records of the county  
25 assessor exceeds the total amount of any liens or other obligations  
26 against the property.

27 (4) "Heirs" means those persons, including the surviving spouse,  
28 who are entitled under the statutes of intestate succession to the  
29 property of a decedent.

30 (5) "Income threshold" means:

31 (a) For taxes levied for collection in calendar years prior to  
32 2022, a combined disposable income equal to forty-five thousand  
33 dollars; and

34 (b) For taxes levied for collection in calendar year 2022 or  
35 thereafter, a combined disposable income equal to the greater of the  
36 "income threshold" for the previous year, or seventy-five percent of  
37 the county median household income, adjusted every five years  
38 beginning March 1, 2021, as provided in RCW 84.36.385(8).

1       (6) "Local government" means any city, town, county, water-sewer  
2 district, public utility district, port district, irrigation  
3 district, flood control district, or any other municipal corporation,  
4 quasi-municipal corporation, or other political subdivision  
5 authorized to levy special assessments.

6       ~~((+5))~~ (7) "Real property taxes" means ad valorem property taxes  
7 levied on a residence in this state in the preceding calendar year.

8       ~~((+6))~~ (8) "Residence" has the meaning given in RCW 84.36.383.

9       ~~((+7))~~ (9) "Special assessment" means the charge or obligation  
10 imposed by a local government upon property specially benefited.

11       **Sec. 6.** RCW 84.38.030 and 2015 3rd sp.s. c 30 s 3 and 2015 c 86  
12 s 313 are each reenacted and amended to read as follows:

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

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

20       (2) The claimant must be sixty years of age or older on December  
21 31st of the year in which the deferral claim is filed, or must have  
22 been, at the time of filing, retired from regular gainful employment  
23 by reason of disability as defined in RCW 84.36.383. However, any  
24 surviving spouse ~~((or))~~, surviving domestic partner, heir, or devisee  
25 of a person who was receiving a deferral at the time of the person's  
26 death qualifies if the surviving spouse ~~((or))~~, surviving domestic  
27 partner, heir, or devisee is fifty-seven years of age or older and  
28 otherwise meets the requirements of this section.

29       (3) The claimant must have a combined disposable income, as  
30 defined in RCW 84.36.383, ~~((of forty-five thousand dollars or less))~~  
31 equal to or less than the income threshold.

32       (4) The claimant must have owned, at the time of filing, the  
33 residence on which the special assessment and/or real property taxes  
34 have been imposed. For purposes of this subsection, a residence owned  
35 by a marital community, owned by domestic partners, or owned by  
36 cotenants is deemed to be owned by each spouse, each domestic  
37 partner, or each cotenant. A claimant who has only a share ownership  
38 in cooperative housing, a life estate, a lease for life, or a  
39 revocable trust does not satisfy the ownership requirement.

1 (5) The claimant must have and keep in force fire and casualty  
2 insurance in sufficient amount to protect the interest of the state  
3 in the claimant's equity value. However, if the claimant fails to  
4 keep fire and casualty insurance in force to the extent of the  
5 state's interest in the claimant's equity value, the amount deferred  
6 may not exceed one hundred percent of the claimant's equity value in  
7 the land or lot only.

8 (6) In the case of special assessment deferral, the claimant must  
9 have opted for payment of such special assessments on the installment  
10 method if such method was available.

11 **Sec. 7.** RCW 84.38.070 and 2008 c 6 s 703 are each amended to  
12 read as follows:

13 If the claimant declaring his or her intention to defer special  
14 assessments or real property tax obligations under this chapter  
15 ceases to reside permanently on the property for which the  
16 declaration to defer is made between the date of filing the  
17 declaration and December 15th of that year, the deferral otherwise  
18 allowable under this chapter (~~shall~~) is not (~~be~~) allowed on such  
19 tax roll. However, this section (~~shall~~) does not apply where the  
20 claimant dies, leaving a spouse (~~or~~), domestic partner, heir, or  
21 devisee surviving, who is also eligible for deferral of special  
22 assessment and/or property taxes.

23 **Sec. 8.** RCW 84.38.130 and 2008 c 6 s 704 are each amended to  
24 read as follows:

25 Special assessments and/or real property tax obligations deferred  
26 under this chapter (~~shall~~) become payable together with interest as  
27 provided in RCW 84.38.100:

28 (1) Upon the sale of property which has a deferred special  
29 assessment and/or real property tax lien upon it.

30 (2) Upon the death of the claimant with an outstanding deferred  
31 special assessment and/or real property tax lien except a surviving  
32 spouse (~~or~~), surviving domestic partner, heir, or devisee who is  
33 qualified under this chapter may elect to incur the special  
34 assessment and/or real property tax lien, which (~~shall~~) is then  
35 (~~be~~) payable by that spouse (~~or that~~), domestic partner, heir, or  
36 devisee as provided in this section.

37 (3) Upon the condemnation of property with a deferred special  
38 assessment and/or real property tax lien upon it by a public or

1 private body exercising eminent domain power, except as otherwise  
2 provided in RCW 84.60.070.

3 (4) At such time as the claimant ceases to reside permanently in  
4 the residence upon which the deferral has been granted.

5 (5) Upon the failure of any condition set forth in RCW 84.38.030.

6 **Sec. 9.** RCW 84.38.150 and 2008 c 6 s 705 are each amended to  
7 read as follows:

8 (1) A surviving spouse (~~((or))~~), surviving domestic partner, heir,  
9 or devisee of the claimant may elect to continue the property in its  
10 deferred tax status if the property is the residence of the spouse  
11 (~~((or))~~), domestic partner, heir, or devisee of the claimant and the  
12 spouse (~~((or))~~), domestic partner, heir, or devisee meets the  
13 requirements of this chapter.

14 (2) The election under this section to continue the property in  
15 its deferred status by the spouse (~~((or the))~~), domestic partner, heir,  
16 or devisee of the claimant (~~((shall))~~) must be filed in the same manner  
17 as an original claim for deferral is filed under this chapter (~~((not~~  
18 ~~later than ninety days from the date of the claimant's death))~~).  
19 Thereupon, the property with respect to which the deferral of special  
20 assessments and/or real property taxes is claimed (~~((shall))~~) must  
21 continue to be treated as deferred property. When the property has  
22 been continued in its deferred status by the filing of the spouse  
23 (~~((or the))~~), domestic partner, heir, or devisee of the claimant of an  
24 election under this section, the spouse (~~((or the))~~), domestic partner,  
25 heir, or devisee of the claimant may continue the property in its  
26 deferred status in subsequent years by filing a claim under this  
27 chapter so long as the spouse (~~((or the))~~), domestic partner, heir, or  
28 devisee meets the qualifications set out in this section.

29 NEW SECTION. **Sec. 10.** This act applies to taxes levied for  
30 collection in 2022 and thereafter.

31 NEW SECTION. **Sec. 11.** The provisions of RCW 82.32.805 and  
32 82.32.808 do not apply to this act.

33 NEW SECTION. **Sec. 12.** This act takes effect March 1, 2021."

34 Correct the title.

EFFECT: Eliminates the requirement that a Veteran must have a total disability rating to qualify for the property tax exemption program. Requires instead that a Veteran must have a combined service-connected evaluation rating of 80% or higher or have a total disability rating for a service-connected disability without regard to evaluation percent to qualify for the exemption program.

--- END ---