

---

**SENATE BILL 5257**

---

**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senators Fortunato, Gildon, McCune, Padden, Wagoner, and Warnick

Read first time 01/18/21. Referred to Committee on Early Learning & K-12 Education.

1 AN ACT Relating to exempting homeowners from the state property  
2 tax and local school enrichment levy if their children attend private  
3 or home school; and adding a new section to chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36  
6 RCW to read as follows:

7 (1) Single-family dwellings are exempt from state taxation and  
8 enrichment levies under RCW 84.52.0531 if the property owner has one  
9 or more children between the ages of five and 18 and all of the  
10 children attend private school as that term is used under chapter  
11 28A.195 RCW or home school as that term is used under chapter 28A.200  
12 RCW.

13 (2) A claim for exemption under this section may be made and  
14 filed at any time during the year for exemption from state taxes  
15 payable the following year and thereafter and solely upon forms as  
16 prescribed and furnished by the department. However, an exemption  
17 from tax under this section continues for no more than six years  
18 unless a renewal application is filed as provided in subsection (4)  
19 of this section.

20 (3) A person granted an exemption under this section must inform  
21 the county assessor of any change in status affecting the person's

1 entitlement to the exemption on forms prescribed and furnished by the  
2 department.

3 (4) Each person exempt from taxes under this section must file  
4 with the county assessor a renewal application by December 31st of  
5 the year the assessor notifies such person of the requirement to file  
6 the renewal application. Renewal applications must be on forms  
7 prescribed and furnished by the department.

8 (5) At least once every six years, the county assessor must  
9 notify persons receiving an exemption from taxes under this section  
10 of the requirement to file a renewal application.

11 (6) If the assessor finds that the applicant does not meet the  
12 requirements of this section, the claim or exemption must be denied;  
13 however, such denial is subject to appeal under the provisions of RCW  
14 84.48.010 and in accordance with the provisions of RCW 84.40.038. If  
15 the applicant had received an exemption under this section in prior  
16 years based on erroneous information, the taxes must be collected  
17 subject to penalties as provided in RCW 84.40.130 for a period not to  
18 exceed five years.

19 (7) The department must adopt rules necessary to administer this  
20 section.

--- END ---