
SENATE BILL 6249

State of Washington

68th Legislature

2024 Regular Session

By Senators Robinson, Conway, Frame, Keiser, Kuderer, Lovelett, Lovick, Nguyen, Nobles, Pedersen, Randall, Saldaña, Salomon, Stanford, Trudeau, Valdez, Wellman, and C. Wilson

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1 AN ACT Relating to providing housing safety, security, and
2 protection by creating the homeowner relief property tax exemption;
3 amending RCW 84.48.010; adding new sections to chapter 84.36 RCW;
4 creating new sections; and providing a contingent effective date.

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

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that housing
7 security is important to all Washingtonians.

8 (2) The legislature further finds that homeownership is the main
9 mechanism for creating wealth for individuals and families and
10 passing it on generationally.

11 (3) The legislature further finds that historically disadvantaged
12 communities, middle class families, and seniors have disproportionate
13 tax responsibility due, in part, to property tax liability.

14 (4) The legislature further finds that our paramount duty to fund
15 common schools relies on tax revenue that is disproportionately
16 reliant on taxes paid by certain classes of homeowners, and that the
17 inequities in our tax code limits access and sustainability of
18 homeownership for these individuals, families, and communities, due,
19 in part, to this over reliance on property taxes pricing them out of
20 their homes.

1 (5) The legislature recognizes that historically disadvantaged
2 communities, working families, and seniors in Washington state are
3 subject to more displacement than other homeowners.

4 (6) The legislature further finds that many Washingtonians are
5 vulnerable to foreclosure by mortgage holders and other secured
6 creditors, despite the homestead exemption limited in bankruptcy
7 statute, RCW 6.13.030, which is a tool to protect heads of households
8 from having their homes confiscated and sold to satisfy debts from
9 unsecured creditors.

10 (7) Therefore, it is the intent of the legislature to prevent
11 more loss of real property and the displacement of historically
12 disadvantaged communities, working families, and seniors. By
13 exempting a portion of tax of one's principal place of residence, we
14 can lower the inequities of cost of homeownership and responsibility
15 of taxation, with the goal of making sure individuals can reside,
16 raise their families, age in place, and stay in their communities,
17 without fear of displacement due to crises or increase in land and
18 home value assessment. The legislature intends to create a means of
19 providing equity in the tax code and serves as a homeowner relief
20 tool for community land trusts, cooperative ownership, and homeowners
21 across Washington.

22 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36
23 RCW to read as follows:

24 (1)(a) Subject to the conditions in this section, a portion of
25 the assessed value of a residence is exempt from the state levy but
26 not from property taxes levied by any local taxing district. Subject
27 to the adjustments and limitations in this subsection (1), and for
28 taxes levied for collection in 2027 and thereafter, the homeowner
29 relief property tax exemption from the state levy is equal to the
30 greater of \$100,000 assessed valuation or 60 percent of the county
31 median residential assessed value for the most recent year the
32 department collected data by county.

33 (b)(i) The department shall annually publish the county median
34 residential assessed value rounded to the nearest \$1,000 by August
35 1st for the most recent year for which the department collected data
36 by county; and

37 (ii) The department shall adjust the percentage of county median
38 residential assessed value exempted under (a) of this subsection if

1 the state levy is expected to exceed the statutory maximum provided
2 in RCW 84.52.065 to prevent a loss in funding for that year.

3 (c) The amount of the homeowner relief property tax exemption for
4 a residence may not result in a tax reduction that exceeds the amount
5 of state property taxes that would otherwise be levied on that
6 residence.

7 (2) The homeowner relief property tax exemption is in addition
8 to, and applied after, the exemption provided in RCW 84.36.379
9 through 84.36.389.

10 (3)(a)(i) The homeowner relief property tax exemption must be
11 claimed by filing an application in a form and manner determined by
12 the department by April 1st of the calendar year prior to the first
13 year for which the exemption will be received.

14 (ii) A claimant filing an application for a homeowner relief
15 property tax exemption must also include the claimant's social
16 security number and any other information the department deems
17 necessary. The department and the county assessor must protect the
18 privacy and confidentiality of personal data under this subsection
19 (3)(a).

20 (b) The department shall provide the means for claimants to claim
21 the homeowner relief property tax exemption for their residence
22 online. The department must also make paper applications available to
23 claimants upon request. Each county assessor must also make
24 applications available at the assessor's office, on the assessor's
25 official website, and by mail or email upon request.

26 (c) The department shall determine whether claimants have applied
27 for an exemption for only one residence for the applicable calendar
28 year. As resources allow, the department must notify claimants who
29 appear to have applied for more than one residence or when the
30 department is unable to confirm that the claimant applied for an
31 exemption for only one residence. Such notification may be provided
32 electronically and include a request for additional information
33 needed to confirm that the claimant has applied for only one
34 residence.

35 (d) By August 1st each year, the department must provide each
36 county assessor a list of all claimants, parcels, and other
37 information necessary for the assessor to determine if a claimant
38 meets the eligibility requirements for the homeowner relief property
39 tax exemption. Such list must indicate the department's determination
40 whether the claimant has applied for one residence or whether the

1 department is unable to determine whether the claimant has applied
2 for one residence. County assessors have the sole authority to
3 approve or deny claims for the homeowner relief property tax
4 exemption.

5 (e) The claimant or the claimant's designated agent or legal
6 representative must sign the application attesting that the property
7 for which the homeowner relief property tax exemption is sought is
8 the claimant's principal place of residence within the meaning of
9 subsection (6) of this section and to the truth of other information
10 in the application. The signature requirements of this subsection
11 (3)(e) may be met by an electronic signature. All signatures on an
12 application must be made under penalty of perjury as provided in
13 chapter 9A.72 RCW.

14 (f)(i) A homeowner relief property tax exemption continues until
15 the property is sold, transferred, or the claimant no longer
16 qualifies due to change of use as a principal place of residence.

17 (ii) If a homeowner sells or otherwise transfers the property,
18 the new property owner must apply for the exemption, as required
19 under this section.

20 (g) An individual may not claim a homeowner relief property tax
21 exemption on behalf of a deceased individual.

22 (4) If the claimant resides in a cooperative housing association,
23 corporation, or partnership, the application must also be signed by
24 the authorized agent of such cooperative. If the claimant holds a
25 life estate in the residence for which the homeowner relief property
26 tax exemption is claimed and the claimant is not shown on the tax
27 rolls as the taxpayer for that residence, the remainderman or other
28 person shown on the tax rolls as the taxpayer must also sign the
29 application.

30 (5) Notice of the homeowner relief property tax exemption and
31 where to obtain further information about the exemption must be
32 included on or with property tax statements and revaluation notices
33 for residential property. The department and each county assessor
34 must publicize the qualifications and manner of making claims for the
35 homeowner relief property tax exemption, including paid
36 advertisements or notices as deemed appropriate in the sole
37 discretion of the department and county assessors. The department and
38 county assessors must make the homeowner relief property tax
39 exemption information available in all languages required for voter
40 ballot outreach at the state level.

1 (6) The following conditions apply to the homeowner relief
2 property tax exemption:

3 (a) The residence must be occupied by the claimant as the
4 claimant's principal place of residence as of the date of the signed
5 application under subsection (3) of this section. A claimant who
6 sells, transfers, or is displaced from the claimant's residence may
7 transfer the claimant's exemption status to a replacement residence,
8 but no claimant may receive the homeowner relief property tax
9 exemption on more than one residence in any calendar year. However,
10 the confinement of the claimant to a hospital, nursing home, assisted
11 living facility, or adult family home will not disqualify the claim
12 of exemption if:

13 (i) The residence is temporarily unoccupied;

14 (ii) The residence is occupied by either a spouse or state
15 registered domestic partner, a person financially dependent on the
16 claimant for support, or both; or

17 (iii) The residence is rented for the purpose of paying the
18 claimant's costs of a nursing home, hospital, assisted living
19 facility, or adult family home.

20 (b) At the time of signing the application:

21 (i)(A) The claimant must have owned, in fee or by contract
22 purchase, or have held a life estate in, the residence for which the
23 homeowner relief property tax exemption is claimed; and

24 (B) The residence must have been located on a tax parcel with
25 fewer than five residences; or

26 (ii) If the claimant resides in a cooperative housing
27 association, corporation, or partnership, including a mobile home
28 park cooperative or manufactured housing cooperative, the claimant
29 must own a share in the cooperative representing the unit or dwelling
30 in which the claimant resides or the lot on which the claimant's
31 manufactured/mobile home or park model is situated.

32 (c) For purposes of this section, a residence owned by a marital
33 community, state registered domestic partners, or cotenants is deemed
34 to be owned by each spouse, domestic partner, or cotenant, and any
35 lease for life or 99 years of a single-family dwelling unit or the
36 land upon which it stands is deemed a life estate in the residence.

37 (d)(i) The assessed value of a dwelling owned by a cooperative
38 housing association, corporation, or partnership must be reduced, for
39 purposes of state property taxes levied on the dwelling, by the
40 amount of the homeowner relief property tax exemption to which a

1 claimant residing in that dwelling is entitled. The cooperative must
2 pass the full amount of its property tax savings under this section
3 to its members in proportion to each member's homeowner relief
4 property tax exemption. The cooperative may meet its obligation under
5 this subsection (6)(d)(i) by reducing the amount owed by the members
6 to the cooperative or, if no amount be owed, by making payment to the
7 members.

8 (ii) A mobile home park cooperative or manufactured housing
9 cooperative is entitled to any unused portion of the homeowner relief
10 property tax exemption of its members. A mobile home park cooperative
11 or manufactured housing cooperative receiving the unused portion of
12 the homeowner relief property tax exemption of its members must pass
13 the full amount of its property tax savings to its members in
14 proportion to each member's unused homeowner relief property tax
15 exemption. The cooperative may meet its obligation under this
16 subsection (6)(d)(ii) by reducing the amount owed by the members to
17 the cooperative or, if no amount be owed, by making payment to the
18 members. For purposes of this subsection (6)(d)(ii), "unused portion
19 of the homeowner relief property tax exemption" means the amount by
20 which the exemption exceeds the assessed value of the manufactured/
21 mobile home or park model owned by a member of the mobile home park
22 cooperative or manufactured housing cooperative.

23 (e) A claimant granted a homeowner relief property tax exemption
24 must immediately inform the county assessor, on forms created or
25 approved by the department, of any change in status affecting the
26 claimant's entitlement to a homeowner relief property tax exemption.

27 (f)(i) Where a claimant has a life estate in the single-family
28 dwelling unit, the land upon which it sits, or both, which comprise
29 the claimant's residence, and a remainderman or other person would
30 have otherwise paid the state property tax exempted on the residence,
31 or portion of the residence, as a result of the claimant's homeowner
32 relief property tax exemption, such remainderman or other person must
33 reduce the amount owed by the claimant to the remainderman or other
34 person by the amount of the tax savings from the claimant's homeowner
35 relief property tax exemption. If no amount is owed by the claimant
36 to the remainderman or other person, the remainderman or other person
37 must make payment to the claimant in the full amount of the tax
38 savings from the claimant's homeowner relief property tax exemption.

39 (ii) Where a claimant has a life estate in a cooperative
40 ownership or a community land trust, which comprise the claimant's

1 residence, and a remainderman or other person would have otherwise
2 paid the state property tax exempted on the residence, or portion of
3 the residence, as a result of the claimant's homeowner relief
4 property tax exemption, such remainderman or other person must reduce
5 the amount owed by the claimant to the remainderman or other person
6 by the amount of the tax savings from the claimant's homeowner relief
7 property tax exemption. If no amount is owed by the claimant to the
8 remainderman or other person, the remainderman or other person must
9 make payment to the claimant in the full amount of the tax savings
10 from the claimant's homeowner relief property tax exemption.

11 (7) (a) (i) If the assessor finds that the claimant's residence
12 does not meet the qualifications for the homeowner relief property
13 tax exemption, the assessor must deny or cancel the homeowner relief
14 property tax exemption.

15 (ii) If the assessor is unable to determine whether an
16 application for the homeowner relief property tax exemption should be
17 approved, the assessor must deny the homeowner relief property tax
18 exemption.

19 (b) A denial under (a) of this subsection (7) is subject to
20 appeal under the provisions of RCW 84.48.010 and in accordance with
21 the provisions of RCW 84.40.038. If the assessor determines that the
22 claimant had received the homeowner relief property tax exemption in
23 error in prior years, the county treasurer must collect all state
24 property taxes that would have been paid on the claimant's residence
25 for the prior years had the homeowner relief property tax exemption
26 not been claimed, not to exceed six years. Interest, but not
27 penalties, applies to such taxes and is computed at the same rates
28 and in the same way as interest is computed on delinquent taxes.
29 Taxes and interest imposed under this subsection (7) (b):

30 (i) Must be extended on the tax roll;

31 (ii) Are due within 60 days after the date of the treasurer's
32 billing for such taxes and interest; and

33 (iii) Constitute a lien on the real property to which the tax and
34 interest applies as provided in chapter 84.60 RCW.

35 (8) The department may conduct audits of the administration of
36 this section by the county assessors for the homeowner relief
37 property tax exemption as the department considers necessary. The
38 powers of the department under chapter 84.08 RCW apply to these
39 audits.

1 (9) The department may adopt such rules in accordance with
2 chapter 34.05 RCW, and prescribe such forms, as the department deems
3 necessary and appropriate to implement and administer this section.

4 (10) For the purposes of this section:

5 (a) "Claimant" means an individual who is receiving a homeowner
6 relief property tax exemption.

7 (b) "Community land trust" means a private, nonprofit
8 organization created to acquire and hold land for the benefit of a
9 community and provide secure affordable access to land and housing
10 for community residents.

11 (c) "Cooperative ownership" means a type of residential housing
12 where the corporation owns the housing units, and each resident is a
13 shareholder in the corporation based in part on the relative size of
14 the unit in which they reside.

15 (d) "Homeowner relief property tax exemption" means a tax
16 exemption from the state property tax levy for a principal place of
17 residence that meets the requirements of this section.

18 (e) "Manufactured/mobile home," "manufactured housing
19 cooperative," "mobile home park cooperative," and "park model" have
20 the same meanings as in RCW 59.20.030.

21 (f) "Principal place of residence" means a residence occupied for
22 at least 184 days during the calendar year by the claimant.

23 (g) "Residence" means a single-family dwelling unit whether such
24 unit is separate or part of a multiunit dwelling, including the land
25 on which such dwelling stands, regardless of whether ownership of the
26 single-family dwelling unit and the land on which the dwelling unit
27 stands is vested in the same person. "Residence" includes:

28 (i) A single-family dwelling unit situated upon lands the fee of
29 which is vested in or held in trust by the United States or any of
30 its instrumentalities, a federally recognized Indian tribe, the state
31 of Washington or any of its political subdivisions, or a municipal
32 corporation;

33 (ii) A single-family dwelling unit consisting of a manufactured/
34 mobile home or park model that has substantially lost its identity as
35 a mobile unit by virtue of its being fixed in location and placed on
36 a foundation with fixed pipe connections with sewer, water, or other
37 utilities;

38 (iii) A single-family dwelling unit consisting of a floating home
39 as defined in RCW 82.45.032.

1 (h) "State levy" means property taxes levied by the state under
2 RCW 84.52.065.

3 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.36
4 RCW to read as follows:

5 (1) The homeowner relief property tax exemption administration
6 account is created in the state treasury. All receipts from direct
7 appropriations from the legislature and any other moneys directed to
8 the account from any other source must be deposited into the account.
9 Moneys in the account may be spent only after appropriation.
10 Expenditures from the account may be used only for the purposes
11 provided in this section.

12 (2)(a) Funds deposited into the homeowner relief property tax
13 exemption administration account must be distributed to each county
14 to assist with the costs incurred by the counties in administering
15 the homeowner relief property tax exemption in section 2 of this act.

16 (b)(i) Except as provided in (b)(ii) of this subsection, each
17 county is entitled annually to an amount equal to \$5.00 multiplied by
18 the number of applications for the homeowner relief property tax
19 exemption that the county processed in the most recent calendar year.

20 (ii) For the initial distribution for calendar year 2025 and
21 2026, the distribution amount is equal to \$10.00 multiplied by the
22 estimated number of homeowner relief property tax exemptions that the
23 county will process in that calendar year. The department, with the
24 assistance of the county assessors, must estimate the number of
25 homeowner relief property tax exemptions that the county will process
26 in calendar year 2027.

27 (iii) If funds in the homeowner relief property tax exemption
28 administration account are insufficient to make the full
29 distributions under this subsection, the distributions to all
30 counties must be reduced proportionately.

31 (3)(a) Distributions under subsection (2) of this section must be
32 made by the state treasurer annually by August 1st, beginning August
33 1, 2025, and by August 1st each year thereafter. By July 25th of each
34 year, the department must certify to the state treasurer the amounts
35 to be distributed under this section. Once finalized, no changes may
36 be made to the certification for any reason.

37 (b) By June 1, 2025, and by June 1st each year thereafter, each
38 county assessor must submit to the department any necessary data from
39 the previous assessment year in order to complete the estimate under

1 this subsection (3) for the first year of the exemption and every
2 year thereafter. The data required by this subsection (3) must be
3 provided in a form and manner prescribed by the department.

4 (4) The department's estimates and certifications required under
5 this section may not be overturned by a court except upon a showing
6 of willful misconduct by clear, cogent, and convincing evidence.

7 (5) All distributions to counties from the homeowner relief
8 property tax exemption administration account constitute increases in
9 state distributions of revenue to political subdivisions for purposes
10 of state reimbursement for the costs of new programs and increases in
11 service levels under RCW 43.135.060.

12 **Sec. 4.** RCW 84.48.010 and 2017 c 155 s 1 are each amended to
13 read as follows:

14 (1) Prior to July 15th, the county legislative authority must
15 form a board for the equalization of the assessment of the property
16 of the county. The members of the board must receive a per diem
17 amount as set by the county legislative authority for each day of
18 actual attendance of the meeting of the board of equalization to be
19 paid out of the current expense fund of the county. However, when the
20 county legislative authority constitutes the board they may only
21 receive their compensation as members of the county legislative
22 authority. The board of equalization must meet in open session for
23 this purpose annually on the 15th day of July or within (~~fourteen~~)
24 14 days of certification of the county assessment rolls, whichever is
25 later, and, having each taken an oath fairly and impartially to
26 perform their duties as members of such board, they must examine and
27 compare the returns of the assessment of the property of the county
28 and proceed to equalize the same, so that each tract or lot of real
29 property and each article or class of personal property must be
30 entered on the assessment list at its true and fair value, according
31 to the measure of value used by the county assessor in such
32 assessment year, which is presumed to be correct under RCW
33 84.40.0301, and subject to the following rules:

34 (a) They must raise the valuation of each tract or lot or item of
35 real property which is returned below its true and fair value to such
36 price or sum as to be the true and fair value thereof, after at least
37 five days' notice must have been given in writing to the owner or
38 agent.

1 (b) They must reduce the valuation of each tract or lot or item
2 which is returned above its true and fair value to such price or sum
3 as to be the true and fair value thereof.

4 (c) They must raise the valuation of each class of personal
5 property which is returned below its true and fair value to such
6 price or sum as to be the true and fair value thereof, and they must
7 raise the aggregate value of the personal property of each individual
8 whenever the aggregate value is less than the true valuation of the
9 taxable personal property possessed by such individual, to such sum
10 or amount as to be the true value thereof, after at least five days'
11 notice must have been given in writing to the owner or agent thereof.

12 (d) They must reduce the valuation of each class of personal
13 property enumerated on the detail and assessment list of the current
14 year, which is returned above its true and fair value, to such price
15 or sum as to be the true and fair value thereof; and they must reduce
16 the aggregate valuation of the personal property of such individual
17 who has been assessed at too large a sum to such sum or amount as was
18 the true and fair value of the personal property.

19 (e) The board may review all claims for either real or personal
20 property tax exemption, including the homeowner relief property tax
21 exemption under section 2 of this act, as determined by the county
22 assessor, and must consider any taxpayer appeals from the decision of
23 the assessor thereon to determine (i) if the taxpayer is entitled to
24 an exemption, and (ii) if so, the amount thereof.

25 (2) The board must notify the taxpayer and assessor of the
26 board's decision within ((~~forty-five~~)) 45 days of any hearing on the
27 taxpayer's appeal of the assessor's valuation of real or personal
28 property.

29 (3) The clerk of the board must keep an accurate journal or
30 record of the proceedings and orders of the board showing the facts
31 and evidence upon which their action is based, and the record must be
32 published the same as other proceedings of county legislative
33 authority, and must make a true record of the changes of the
34 descriptions and assessed values ordered by the county board of
35 equalization. The assessor must correct the real and personal
36 assessment rolls in accordance with the changes made by the county
37 board of equalization.

38 (4) The county board of equalization must meet on the 15th day of
39 July or within ((~~fourteen~~)) 14 days of certification of the county
40 assessment rolls, whichever is later, and may continue in session and

1 adjourn from time to time during a period not to exceed four weeks,
2 but must remain in session not less than three days. However, the
3 county board of equalization with the approval of the county
4 legislative authority may convene at any time when petitions filed
5 exceed (~~(twenty-five)~~) 25, or (~~(ten)~~) 10 percent of the number of
6 appeals filed in the preceding year, whichever is greater.

7 (5) No taxes, except special taxes, may be extended upon the tax
8 rolls until the property valuations are equalized by the department
9 of revenue for the purpose of raising the state revenue.

10 (6) County legislative authorities as such have at no time any
11 authority to change the valuation of the property of any person or to
12 release or commute in whole or in part the taxes due on the property
13 of any person.

14 NEW SECTION. **Sec. 5.** This act takes effect January 1, 2025, if
15 the proposed amendment to Article VII of the state Constitution
16 (Senate Joint Resolution No. . . . (S-3805/24)), providing for a
17 residential real property tax exemption, is validly submitted to and
18 is approved and ratified by the voters at the next general election.
19 If the proposed amendment is not approved and ratified, this act is
20 void in its entirety.

21 NEW SECTION. **Sec. 6.** This act does not affect any existing
22 right acquired or liability or obligation incurred under the sections
23 amended or repealed or under any rule or order adopted under those
24 sections, nor does it affect any proceeding instituted under those
25 sections.

26 NEW SECTION. **Sec. 7.** This act applies to taxes levied for
27 collection in 2027 and thereafter.

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