

**RCW 84.38.020 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

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

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

(2) "Devisee" has the same meaning as provided in RCW 21.35.005.

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

(4) "Heir" has the same meaning as provided in RCW 21.35.005.

(5) "Income threshold" means: (a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$45,000; and (b) for taxes levied for collection in calendar year 2020 and thereafter, a combined disposable income equal to the greater of the income threshold for the previous year, or 75 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8). Beginning with the adjustment made by August 1, 2023, as provided in RCW 84.36.385(8), if the income threshold in a county is not adjusted based on percentage of county median income as provided in this subsection, then the income threshold must be adjusted based on the growth of the consumer price index for all urban consumers (CPI-U) for the prior twelve-month period as published by the United States bureau of labor statistics. In no case may the adjustment be greater than one percent. The adjusted threshold must be rounded to the nearest one dollar. If the income threshold adjustment is negative, the income threshold for the prior year continues to apply.

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

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

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

(9) "Special assessment" means the charge or obligation imposed by a local government upon property specially benefited. [2023 c 147 § 4; 2019 c 453 § 4; 2006 c 62 § 2; 1997 c 93 § 1; 1996 c 230 § 1614; 1995 c 329 § 1; 1991 c 213 § 1; 1984 c 220 § 20; 1979 ex.s. c 214 § 5; 1975 1st ex.s. c 291 § 27.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2023 c 147:** See note following RCW 84.36.381.

**Application—Automatic expiration date and tax preference performance statement exemption—2019 c 453:** See notes following RCW 84.36.381.

**Application—2006 c 62:** See note following RCW 84.36.383.

**Effective date—1997 c 93:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 21, 1997]." [1997 c 93 § 2.]

**Part headings not law—Effective date—1996 c 230:** See notes following RCW 57.02.001.

**Applicability—1991 c 213:** "Sections 1 and 2 of this act shall be effective for taxes levied for collection in 1991 and thereafter. Sections 3 and 4 of this act shall be effective for taxes levied for collection in 1992 and thereafter." [1991 c 213 § 6.]