

SENATE BILL REPORT

SJR 8205

AS OF FEBRUARY 21, 1991

Brief Description: Amending the Constitution to provide property tax relief to low-income property owners.

SPONSORS: Senators Moore and Sutherland.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Terry Wilson (786-7715)

Hearing Dates:

BACKGROUND:

Article VII, section 1 of the state Constitution provides that all taxes shall be uniform on the same class of property within the territorial limits of the jurisdiction levying the tax and states that real estate constitutes one class. The voters have approved constitutional amendments to allow exceptions for property owned by retired persons and for agricultural lands, timber lands, and other open space lands.

SUMMARY:

The Legislature is authorized to grant to low-income property owners relief from property taxes on their residences. The Legislature is authorized to place conditions and restrictions on the grant of the relief.

Appropriation: none

Revenue: none

Fiscal Note: none requested

Effective Date: The resolution is effective if approved at the November 1991 general election.