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HOUSE BILL 2926

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State of Washington

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By Representatives Wang, Brumsickle, Leonard, Wynne, Rust, Van Luven, Fraser, Winsley, Mitchell, Rasmussen, Ludwig, Locke, Brough, Carlson, Bowman, Casada, Nelson, Franklin, O'Brien, Ferguson, Forner, Silver and May

Read first time 01/31/92. Referred to Committee on Revenue.

1 AN ACT Relating to application requirements for senior citizen  
2 exemptions; amending RCW 84.36.385 and 84.36.387; and providing an  
3 effective date.

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

5 **Sec. 1.** RCW 84.36.385 and 1988 c 222 s 10 are each amended to read  
6 as follows:

7 (1) A claim for exemption under RCW 84.36.381 as now or hereafter  
8 amended, shall be made and filed at any time during the year for  
9 exemption from taxes payable the following year and thereafter and  
10 solely upon forms as prescribed and furnished by the department of  
11 revenue. However, an exemption from tax under RCW 84.36.381 shall  
12 continue for no more than four years unless a renewal application is  
13 filed as provided in subsection (3) of this section. The county  
14 assessor may also require, by written notice, a renewal application

1 following an amendment of the income requirements set forth in RCW  
2 84.36.381. Renewal applications shall be on forms prescribed and  
3 furnished by the department of revenue.

4 (2) A person granted an exemption under RCW 84.36.381 shall inform  
5 the county assessor of any change in status affecting the person's  
6 entitlement to the exemption on forms prescribed and furnished by the  
7 department of revenue.

8 (3) Each person exempt from taxes under RCW 84.36.381 in 1993 and  
9 thereafter, shall file with the county assessor a renewal application  
10 not later than December 31 of the year the assessor notifies such  
11 person of the requirement to file the renewal application.

12 (4) Beginning in 1992 and in each of the three succeeding years,  
13 the county assessor shall notify approximately one-fourth of those  
14 persons exempt from taxes under RCW 84.36.381 in the current year who  
15 have not filed a renewal application within the previous four years, of  
16 the requirement to file a renewal application.

17 (5) If the assessor finds that the applicant does not meet the  
18 qualifications as set forth in RCW 84.36.381, as now or hereafter  
19 amended, the claim or exemption shall be denied but such denial shall  
20 be subject to appeal under the provisions of RCW 84.48.010(5). If the  
21 applicant had received exemption in prior years based on erroneous  
22 information, the taxes shall be collected subject to penalties as  
23 provided in RCW 84.40.130 for a period of not to exceed three years.

24 (6) The department and each local assessor is hereby directed to  
25 publicize the qualifications and manner of making claims under RCW  
26 84.36.381 through 84.36.389, through communications media, including  
27 such paid advertisements or notices as it deems appropriate. Notice of  
28 the qualifications, method of making applications, the penalties for  
29 not reporting a change in status, and availability of further  
30 information shall be included on or with property tax statements and

1 revaluation notices for all residential property including mobile  
2 homes, except rental properties.

3       **Sec. 2.** RCW 84.36.387 and 1980 c 185 s 6 are each amended to read  
4 as follows:

5       (1) All claims for exemption shall be made and signed by the person  
6 entitled to the exemption, by his or her attorney in fact or in the  
7 event the residence of such person is under mortgage or purchase  
8 contract requiring accumulation of reserves out of which the holder of  
9 the mortgage or contract is required to pay real estate taxes, by such  
10 holder or by the owner, either before two witnesses or the county  
11 assessor or his deputy in the county where the real property is  
12 located: PROVIDED, That if a claim for exemption is made by a person  
13 living in a cooperative housing association, corporation, or  
14 partnership, such claim shall be made and signed by the person entitled  
15 to the exemption and by the authorized agent of such cooperative.

16       (2) If the taxpayer is unable to submit his own claim, the claim  
17 shall be submitted by a duly authorized agent or by a guardian or other  
18 person charged with the care of the person or property of such  
19 taxpayer.

20       (3) All claims for exemption and renewal applications shall be  
21 accompanied by such documented verification of income as shall be  
22 prescribed by rule adopted by the department of revenue.

23       (4) Any person signing a false claim with the intent to defraud or  
24 evade the payment of any tax shall be guilty of the offense of perjury.

25       (~~(4)~~) (5) The tax liability of a cooperative housing association,  
26 corporation, or partnership shall be reduced by the amount of tax  
27 exemption to which a claimant residing therein is entitled and such  
28 cooperative shall reduce any amount owed by the claimant to the  
29 cooperative by such exact amount of tax exemption or, if no amount be

1 owed, the cooperative shall make payment to the claimant of such exact  
2 amount of exemption.

3       (~~(5)~~) (6) A remainderman or other person who would have otherwise  
4 paid the tax on real property that is the subject of an exemption  
5 granted under RCW 84.36.381 for an estate for life shall reduce the  
6 amount which would have been payable by the life tenant to the  
7 remainderman or other person to the extent of the exemption. If no  
8 amount is owed or separately stated as an obligation between these  
9 persons, the remainderman or other person shall make payment to the  
10 life tenant in the exact amount of the exemption.

11       NEW SECTION.   **Sec. 3.**       This act shall take effect July 1, 1992.