
HOUSE BILL 2689

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Pruitt, Forner, Long, R. Johnson, Horn, Casada, B. Thomas, Dyer, Schoesler, Backlund, Cooke, Brough, Kremen, Kessler, Jones and Quall

Read first time 01/21/94. Referred to Committee on Revenue.

1 AN ACT Relating to property tax relief for senior citizens and
2 persons retired by reason of disability; amending RCW 84.38.100; and
3 creating a new section.

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

5 **Sec. 1.** RCW 84.38.100 and 1988 c 222 s 12 are each amended to read
6 as follows:

7 Whenever a person's special assessment and/or real property tax
8 obligation is deferred under the provisions of this chapter, the amount
9 deferred and required to be paid pursuant to RCW 84.38.120 shall become
10 a lien in favor of the state upon his or her property and shall have
11 priority as provided in chapters 35.50 and 84.60 RCW: PROVIDED, That
12 the interest of a mortgage or purchase contract holder who is required
13 to cosign a declaration of deferral under RCW 84.38.090, shall have
14 priority to said deferred lien. This lien may accumulate up to eighty
15 percent of the amount of the claimant's equity value in said property
16 and shall bear interest at the rate of (~~eight~~) four percent per year
17 from the time it could have been paid before delinquency until said
18 obligation is paid: PROVIDED, That when taxes are deferred as provided
19 in RCW 84.64.030 or 84.64.050, the amount shall bear interest at the

1 rate of ((~~eight~~)) four percent per year from the date the declaration
2 is filed until the obligation is paid. In the case of a mobile home,
3 the department of licensing shall show the state's lien on the
4 certificate of ownership for the mobile home. In the case of all other
5 property, the department of revenue shall file a notice of the deferral
6 with the county recorder or auditor.

7 NEW SECTION. **Sec. 2.** Section 1 of this act is effective for taxes
8 levied for collection in 1994 and thereafter.

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