
SENATE BILL 5023

State of Washington 53rd Legislature 1993 Regular Session

By Senators A. Rasmussen, Erwin, Vognild and Roach

Read first time 01/11/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to the senior citizen property tax exemption; and
2 amending RCW 84.36.383.

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

4 **Sec. 1.** RCW 84.36.383 and 1991 c 213 s 4 are each amended to read
5 as follows:

6 As used in RCW 84.36.381 through 84.36.389, except where the
7 context clearly indicates a different meaning:

8 (1) The term "residence" shall mean a single family dwelling unit
9 whether such unit be separate or part of a multiunit dwelling,
10 including the land on which such dwelling stands not to exceed one
11 acre. The term shall also include a share ownership in a cooperative
12 housing association, corporation, or partnership if the person claiming
13 exemption can establish that his or her share represents the specific
14 unit or portion of such structure in which he or she resides. The term
15 shall also include a single family dwelling situated upon lands the fee
16 of which is vested in the United States or any instrumentality thereof
17 including an Indian tribe or in the state of Washington, and
18 notwithstanding the provisions of RCW 84.04.080(~~(7)~~) or 84.04.090 (~~(or~~
19 ~~84.40.250)~~), such a residence shall be deemed real property.

1 (2) The term "real property" shall also include a mobile home which
2 has substantially lost its identity as a mobile unit by virtue of its
3 being fixed in location upon land owned or leased by the owner of the
4 mobile home and placed on a foundation (posts or blocks) with fixed
5 pipe, connections with sewer, water, or other utilities: PROVIDED,
6 That a mobile home located on land leased by the owner of the mobile
7 home shall be subject, for tax billing, payment, and collection
8 purposes, only to the personal property provisions of chapter 84.56 RCW
9 and RCW 84.60.040.

10 (3) The term "preceding calendar year" shall mean the calendar year
11 preceding the year in which the claim for exemption is to be made.

12 (4) "Department" shall mean the state department of revenue.

13 (5) "Combined disposable income" means the disposable income of the
14 person claiming the exemption, plus the disposable income of his or her
15 spouse, and the disposable income of each cotenant occupying the
16 residence for the preceding calendar year, less amounts paid by the
17 person claiming the exemption or his or her spouse during the previous
18 year for the treatment or care of either person received in the home or
19 in a nursing home.

20 (6) "Disposable income" means adjusted gross income as defined in
21 the federal internal revenue code, as amended prior to January 1, 1989,
22 or such subsequent date as the director may provide by rule consistent
23 with the purpose of this section, plus all of the following items to
24 the extent they are not included in or have been deducted from adjusted
25 gross income:

26 (a) Capital gains, other than nonrecognized gain on the sale of a
27 principal residence under section 1034 of the federal internal revenue
28 code, or gain excluded from income under section 121 of the federal
29 internal revenue code to the extent it is reinvested in a new principal
30 residence;

31 ~~((b))~~ ~~Amounts deducted for loss;~~

32 ~~((c))~~ Amounts deducted for depreciation;

33 ~~((d))~~ (c) Pension and annuity receipts;

34 ~~((e))~~ (d) Military pay and benefits other than attendant-care and
35 medical-aid payments;

36 ~~((f))~~ (e) Veterans benefits other than attendant-care and
37 medical-aid payments;

38 ~~((g))~~ (f) Federal social security act and railroad retirement
39 benefits;

1 (~~(h)~~) (g) Dividend receipts; and
2 (~~(i)~~) (h) Interest received on state and municipal bonds.
3 (7) "Cotenant" means a person who resides with the person claiming
4 the exemption and who has an ownership interest in the residence.

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