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SENATE BILL 5907

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State of Washington                      56th Legislature                      1999 Regular Session

By Senators Snyder, Goings, Oke and Rasmussen

Read first time 02/16/1999. Referred to Committee on Ways & Means.

1            AN ACT Relating to a property tax exemption for widows or widowers  
2 of honorably discharged veterans; and adding a new section to chapter  
3 84.36 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 84.36 RCW  
6 to read as follows:

7            (1) All real and personal property of a widow or widower of a  
8 deceased member of the armed forces of the United States who died as a  
9 result of a service-connected disability or a member of the armed  
10 forces of the United States who died while serving on active military  
11 service is exempt from taxation. The exemption amount equals the first  
12 one hundred fifty thousand dollars of assessed valuation by the county  
13 in which the property is situated, if the property is the main domicile  
14 of the widow or widower making application for the exemption and  
15 subject to the following conditions:

16            (a) The applicant may not have remarried; and

17            (b) If the applicant is no longer the owner of the property, the  
18 exemption may be carried over to a new domicile of the applicant if the  
19 property is sold.

1 (2) An application for property tax exemption under this section  
2 must be accompanied by the following documentation to substantiate the  
3 request for the property tax exemption and any other documentation  
4 required by the county in which the exemption is sought:

5 (a) DD 214, report of separation or equivalent, that must be under  
6 honorable conditions;

7 (b) A copy of the marriage certificate to the deceased spouse;

8 (c) A copy of the deceased spouse's death certificate; and

9 (d) A letter from the United States veterans administration  
10 certifying that the death of the veteran was service connected, or for  
11 an active duty member, a statement from the military branch of service  
12 that the member died while serving on active military service.

13 (3) To receive a full year's exemption, an application must be  
14 filed with the county assessor or other designated county official by  
15 April 1st of each year. An eight percent exemption must be granted for  
16 applications received between April 1st and December 1st of a year.

17 (4) The Washington state department of veterans affairs shall  
18 assist an eligible widow or widower in the preparation and submission  
19 of an application and the procurement of necessary substantiating  
20 documentation to satisfy the pertinent county assessor or other  
21 designated official requirements for obtaining the property tax  
22 exemption provided for in this section.

23 (5) An eligible widow or widower must apply in person for the first  
24 year of exemption. Certified copies of public records must be provided  
25 to the applicant without cost in accordance with RCW 73.04.010. The  
26 individual counties shall formulate and implement procedures for  
27 administering this section within one hundred eighty days of the  
28 effective date of this act. Individual counties shall administer the  
29 property tax exemption provisions in this section.

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