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HOUSE BILL 3164

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State of Washington                      59th Legislature                      2006 Regular Session

By Representatives Kilmer, Kristiansen, Linville, Bailey, Pettigrew, P. Sullivan, Dunn, Ericks, Appleton, Green, Morrell, Sells and Simpson

Read first time 01/23/2006. Referred to Committee on Finance.

1            AN ACT Relating to an increase in the personal property tax  
2 exemption for the head of a family; amending RCW 84.36.110; creating a  
3 new section; and providing a contingent effective date.

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

5            NEW SECTION.    **Sec. 1.** The legislature finds that it is in the  
6 public interest of the people of the state of Washington to ease the  
7 burden of property taxes paid by the head of a family. To achieve this  
8 purpose, this act increases the amount of personal property exemption  
9 for the head of a family from three thousand dollars to ten thousand  
10 dollars. The last time this exemption was increased was 1988. It is  
11 the clear and unambiguous intent of the legislature that the property  
12 described within this measure shall be exempt for taxation, as  
13 authorized by Article VII, section 1 of the state Constitution.

14            **Sec. 2.** RCW 84.36.110 and 1988 c 10 s 1 are each amended to read  
15 as follows:

16            The following property shall be exempt from taxation:

17            (1) All household goods and furnishings in actual use by the owner  
18 thereof in equipping and outfitting his or her residence or place of

1 abode and not for sale or commercial use, and all personal effects held  
2 by any person for his or her exclusive use and benefit and not for sale  
3 or commercial use.

4 (2) The personal property, other than specified in (~~subdivision~~)  
5 subsection (1) (~~hereof~~) of this section, of each head of a family  
6 liable to assessment and taxation of which (~~such~~) the individual is  
7 the actual and bona fide owner to an amount of (~~three~~) ten thousand  
8 dollars of (~~actual~~) true and fair value(~~s: PROVIDED, That~~). This  
9 exemption shall not apply to any private motor vehicle(~~7~~) or mobile  
10 home(~~, and: PROVIDED, FURTHER, That~~). If the county assessor is  
11 satisfied that all of the personal property of any person is exempt  
12 from taxation under the provisions of this statute or any other statute  
13 providing exemptions for personal property, no listing of such property  
14 shall be required(~~; but~~). However, if the personal property  
15 described in this subsection exceeds in value the amount allowed as  
16 exempt, then a complete list of said personal property shall be made as  
17 provided by law, and the county assessor shall deduct the amount of the  
18 exemption authorized by this subsection from the total amount of the  
19 assessment and (~~assess~~) impose taxes on the remainder.

20 NEW SECTION. Sec. 3. This act takes effect January 1, 2007, if  
21 the proposed amendment to Article VII, section 1 of the state  
22 Constitution authorizing an increased personal exemption for the head  
23 of a family is validly submitted to and is approved and ratified by the  
24 voters at the next general election. If the proposed amendment is not  
25 approved and ratified, this act is void in its entirety.

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