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HOUSE BILL 1990

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State of Washington                      60th Legislature                      2007 Regular Session

By Representative Dunn

Read first time 02/02/2007. Referred to Committee on Finance.

1            AN ACT Relating to creating a property tax exemption for the owner  
2 of a mobile or manufactured home; 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) A mobile home lot is exempt from tax, as provided in this  
8 section.

9            (2) For the purposes of this section, the following definitions  
10 apply unless the context clearly requires otherwise:

11            (a) "Manufactured home" and "mobile home" are defined, as provided  
12 in RCW 59.20.030.

13            (b) "Mobile home lot" means a portion of a mobile home park or  
14 manufactured housing community designated as the location of one mobile  
15 home or manufactured home and its accessory buildings, and leased for  
16 the exclusive use as a primary residence by the occupants of that  
17 mobile home or manufactured home. This definition only includes real  
18 property that is land.

1 (c) "Value" means the estimated assessed value of the mobile home  
2 lot, determined by multiplying the assessed value of the parcel within  
3 which the mobile or manufactured home is located by the ratio of the  
4 area of the mobile home lot to the area of the parcel.

5 (3) The benefit of the exemption must inure to the owner of the  
6 mobile or manufactured home.

7 (4) The owner of the mobile or manufactured home must meet all the  
8 requirements in RCW 84.36.381 (1), (2), and (3).

9 (5) The amount of the exemption must be calculated based on the  
10 value of the mobile home lot, as provided in this subsection.

11 (a) If the owner of the mobile or manufactured home qualifies for  
12 the property tax exemption under RCW 84.36.381(5)(a), then the mobile  
13 home lot is exempt from excess property taxes.

14 (b) If the owner of the mobile or manufactured home qualifies for  
15 the property tax exemption under RCW 84.36.381(5)(b)(i), the mobile  
16 home lot is exempt from regular property taxes on the portion of its  
17 value equal to the lesser of:

18 (i) Seventy thousand dollars; or

19 (ii) The greater of:

20 (A) Fifty thousand dollars, less the value exempted for the owner  
21 of the mobile or manufactured home under RCW 84.36.381(5)(b)(i); or

22 (B) Thirty-five percent of the value of the mobile home lot, less  
23 the value exempted for the owner of the mobile or manufactured home  
24 under RCW 84.36.381(5)(b)(i).

25 (c) If the owner of the mobile or manufactured home qualifies for  
26 the property tax exemption under RCW 84.36.381(5)(b)(ii), the mobile  
27 home lot is exempt from regular property taxes on the portion of its  
28 value equal to the greater of:

29 (i) Sixty thousand dollars, less the value exempted for the owner  
30 of the mobile or manufactured home under RCW 84.36.381(5)(b)(i); or

31 (ii) Sixty percent of the value of the mobile home lot, less the  
32 value exempted for the owner of the mobile or manufactured home under  
33 RCW 84.36.381(5)(b)(i).

34 (d) If the owner of the mobile or manufactured home qualifies for  
35 the exemption under RCW 84.36.381(6), the value of the mobile home lot  
36 shall be based on the assessed value of the parcel within which the  
37 mobile or manufactured home is located in the year the owner of the

1 mobile or manufactured home applies for the exemption under this  
2 section.

3 (6) In order for the mobile home lot to be eligible for the  
4 exemption under this section, the owner of the mobile or manufactured  
5 home must apply to the assessor of the county in which the mobile home  
6 lot is located. This application shall be made upon forms prescribed  
7 by the department of revenue and supplied by the county assessor. The  
8 owner of the mobile home park or manufactured housing community shall  
9 provide a copy of the lease indicating that the benefit of the  
10 exemption under this section will inure to the owner of the mobile or  
11 manufactured home.

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