

CERTIFICATION OF ENROLLMENT

ENGROSSED HOUSE BILL 1493

Chapter 198, Laws of 2013

63rd Legislature
2013 Regular Session

MOBILE HOMES--PROPERTY TAXATION

EFFECTIVE DATE: 07/28/13

Passed by the House April 22, 2013
Yeas 95 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate April 17, 2013
Yeas 46 Nays 2

BRAD OWEN

President of the Senate

Approved May 10, 2013, 10:53 a.m.

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 1493** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

Chief Clerk

FILED

May 10, 2013

**Secretary of State
State of Washington**

ENGROSSED HOUSE BILL 1493

AS AMENDED BY THE SENATE

Passed Legislature - 2013 Regular Session

State of Washington **63rd Legislature** **2013 Regular Session**

By Representatives Springer, Warnick, Hansen, Short, Orcutt, Tharinger, Seaquist, Zeiger, Hunt, Wilcox, Nealey, Morrell, Moscoso, Llias, Stanford, Hudgins, Green, Pettigrew, Moeller, Appleton, Ryu, Bergquist, and Stonier

Read first time 01/29/13. Referred to Committee on Finance.

1 AN ACT Relating to the property taxation of mobile homes and park
2 model trailers; amending RCW 46.44.170; and adding a new section to
3 chapter 84.56 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 84.56 RCW
6 to read as follows:

7 (1) Except as provided in subsection (2) of this section, if the
8 landlord of a manufactured/mobile home park takes ownership of a
9 manufactured/mobile home or park model trailer with the intent to
10 resell or rent the same after (a) the manufactured/mobile home or park
11 model trailer has been abandoned; or (b) a final judgment for
12 restitution of the premises under RCW 59.18.410 has been executed in
13 favor of the landlord with regard to the manufactured/mobile home or
14 park model trailer and title has been lawfully transferred to the
15 landlord, the outstanding taxes become the responsibility of the
16 landlord. After the outstanding taxes, interest, and penalties are
17 removed from the tax rolls under subsection (2) of this section, all
18 future taxes are the responsibility of the owner of the
19 manufactured/mobile home or park model trailer.

1 (2) Upon notification by the assessor, the county treasurer must
2 remove from the tax rolls any outstanding taxes, as well as interest
3 and penalties, on a manufactured/mobile home or park model trailer if
4 the landlord of a manufactured/mobile home park:

5 (a) Submits a signed affidavit to the assessor indicating that the
6 landlord has taken ownership of the manufactured/mobile home or park
7 model trailer with the intent to resell or rent after: (i) The
8 manufactured/mobile home or park model trailer has been abandoned; or
9 (ii) a final judgment for restitution of the premises under RCW
10 59.18.410 has been executed in favor of the landlord with regard to the
11 manufactured/mobile home or park model trailer and title has been
12 lawfully transferred to the landlord; and

13 (b) The most current assessed value of the manufactured/mobile home
14 or park model trailer is less than eight thousand dollars.

15 (3) For the purposes of this section, "abandoned,"
16 "manufactured/mobile home," and "park model" have the same meanings as
17 provided in RCW 59.20.030.

18 **Sec. 2.** RCW 46.44.170 and 2010 c 161 s 1118 are each amended to
19 read as follows:

20 (1) Any person moving a mobile home as defined in RCW 46.04.302 or
21 a park model trailer as defined in RCW 46.04.622 upon public highways
22 of the state must obtain:

23 (a) A special permit from the department of transportation and
24 local authorities pursuant to RCW 46.44.090 and 46.44.093 and (~~shall~~)
25 must pay the proper fee as prescribed by RCW 46.44.0941 and 46.44.096;
26 and

27 (b) For mobile homes constructed before June 15, 1976, and already
28 situated in the state: (i) A certification from the department of
29 labor and industries that the mobile home was inspected for fire
30 safety; or (ii) an affidavit in the form prescribed by the department
31 of commerce signed by the owner at the county treasurer's office at the
32 time of the application for the movement permit stating that the mobile
33 home is being moved by the owner for his or her continued occupation or
34 use; or (iii) a copy of the certificate of title together with an
35 affidavit signed under penalty of perjury by the certified owner
36 stating that the mobile home is being transferred to a wrecking yard or
37 similar facility for disposal. In addition, the destroyed mobile home

1 must be removed from the assessment rolls of the county and any
2 outstanding taxes on the destroyed mobile home must be removed by the
3 county treasurer.

4 (2) A special permit issued as provided in subsection (1) of this
5 section for the movement of any mobile home or a park model trailer
6 that is assessed for purposes of property taxes (~~shall~~) is not (~~be~~)
7 valid until the county treasurer of the county in which the mobile home
8 or park model trailer is located (~~shall~~) must endorse or attach his
9 or her certificate that all property taxes which are a lien or which
10 are delinquent, or both, upon the mobile home or park model trailer
11 being moved have been satisfied. Further, any mobile home or park
12 model trailer required to have a special movement permit under this
13 section (~~shall~~) must display an easily recognizable decal. However,
14 endorsement or certification by the county treasurer and the display of
15 the decal is not required:

16 (a) When a mobile home or park model trailer is to enter the state
17 or is being moved from a manufacturer or distributor to a retail sales
18 outlet or directly to the purchaser's designated location or between
19 retail and sales outlets;

20 (b) When a signed affidavit of destruction is filed with the county
21 assessor and the mobile home or park model trailer is being moved to a
22 disposal site by a landlord as defined in RCW 59.20.030 after (i) the
23 mobile home or park model trailer has been abandoned as defined in RCW
24 59.20.030; or (ii) a final judgment for restitution of the premises
25 under RCW 59.18.410 has been executed in favor of the landlord with
26 regard to the mobile home or park model trailer and title has been
27 lawfully transferred to the landlord. The mobile home or park model
28 trailer will be removed from the tax rolls and, upon notification by
29 the assessor, any outstanding taxes on the destroyed mobile home or
30 park model trailer will be removed by the county treasurer; or

31 (c) When a signed affidavit of destruction is filed with the county
32 assessor by any mobile home or park model trailer owner or any property
33 owner with an abandoned mobile home or park model trailer, the same
34 (~~shall~~) must be removed from the tax rolls and upon notification by
35 the assessor, any outstanding taxes on the destroyed mobile home or
36 park model trailer (~~shall~~) must be removed by the county treasurer.

37 (3) Except as provided in section 1(1) of this act, if the landlord
38 of a manufactured/mobile home park takes ownership of a

1 manufactured/mobile home or park model trailer with the intent to
2 resell or rent the same under RCW 59.20.030 after (a) the
3 manufactured/mobile home or park model trailer has been abandoned as
4 defined in RCW 59.20.030; or (b) a final judgment for restitution of
5 the premises under RCW 59.18.410 has been executed in favor of the
6 landlord with regard to the manufactured/mobile home or park model
7 trailer and title has been lawfully transferred to the landlord, the
8 outstanding taxes become the responsibility of the landlord.

9 (4) It is the responsibility of the owner of the mobile home or
10 park model trailer subject to property taxes or the agent to obtain the
11 endorsement and decal from the county treasurer before a mobile home or
12 park model trailer is moved.

13 (5) This section does not prohibit the issuance of vehicle license
14 plates for a mobile home or park model trailer subject to property
15 taxes, but plates (~~shall~~) may not be issued unless the mobile home or
16 park model trailer subject to property taxes for which plates are
17 sought has been listed for property tax purposes in the county in which
18 it is principally located and the appropriate fee for the license has
19 been paid.

20 (6) The department of transportation, the department of labor and
21 industries, and local authorities are authorized to adopt reasonable
22 rules for implementing the provisions of this section. The department
23 of transportation (~~shall~~) must adopt rules specifying the design,
24 reflective characteristics, annual coloration, and for the uniform
25 implementation of the decal required by this section. The department
26 of labor and industries (~~shall~~) must adopt procedures for notifying
27 destination local jurisdictions concerning the arrival of mobile homes
28 that failed safety inspections.

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