

**SB 5104-S - DIGEST**

(AS OF SENATE 2ND READING 3/08/17)

Provides a lifetime property tax exemption for a residence owned by a spouse or domestic partner: (1) Currently receiving dependency and indemnity compensation;

(2) Who had received dependency and indemnity compensation, but for whom such compensation was discontinued as a result of remarriage;

(3) Recipient of a duty-related death benefit from the law enforcement officers' and firefighters' retirement system; or

(4) Recipient of a death benefit from the volunteer firefighters' and reserve officers' relief and pensions system or the Washington state patrol.