

**SB 6271** - S AMD 1145

By Senator Das

1 On page 12, after line 15, insert the following:

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3 "NEW SECTION. **Sec. 6.** A new section is added to chapter 84.36  
4 RCW to read as follows:

5 (1) An owner of a mobile home park is eligible for a property  
6 tax exemption as provided in this section when the owner provides  
7 tenants of the mobile home park a three-year closure notice as  
8 required under RCW 59.20.080.

9 (2)(a) The property is exempt from all property taxes payable  
10 beginning in the next succeeding calendar year and each subsequent  
11 year during the notification period required under RCW 59.20.080.

12 (b) The exemption period under this section may not exceed a  
13 period of thirty-six months.

14 (3) A claim for exemption under this section may be made and  
15 filed with the county assessor at any time during the year for  
16 exemption from taxes payable the following year. The owner of the  
17 mobile home park must certify on the application for exemption that  
18 notice was given in accordance with the requirements of RCW 59.21.030.

19 (4) Any amount of property tax exempted under this section is  
20 due and payable immediately, subject to interest and penalties under  
21 RCW 84.56.020, if the mobile home park is closed or converted before  
22 the end of the closure notice period.

23 (5) For the purposes of this section, "mobile home park" has the  
24 same meaning as in RCW 59.20.030.

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27 **SB 6271** S AMD

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2 On page 1, line 3 of the title, after "59.21.030;" insert "adding  
3 a new section to chapter 84.36 RCW;"

EFFECT: Provides a property tax exemption for mobile home park owners who provide a 3-year closure notice to tenants. Subjects such owners to immediate repayment of property taxes with penalties and interest if the mobile home park is closed or converted before the end of the closure period.

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