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HOUSE BILL 2869

State of Washington 66th Legislature 2020 Regular Session

By Representatives Graham, Riccelli, Volz, Corry, Irwin, Hoff, Dent, Doglio, Harris, Walen, Springer, and Pollet

Read first time 01/28/20. Referred to Committee on Finance.

- 1 AN ACT Relating to property tax exemptions for certain mobile
- 2 homes and manufactured homes; adding a new section to chapter 84.36
- 3 RCW; and creating a new section.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- NEW SECTION. Sec. 1. A new section is added to chapter 84.36 RCW to read as follows:
- 7 (1) There is an exemption from taxation for a mobile home or 8 manufactured home:
- 9 (a) For which the most recent assessed value is fifteen thousand 10 dollars or less; and
 - (b) That is not determined to be an improvement to real property.
- 12 (2) The department must identify properties that qualify for the 13 exemption and notify the owner or owners.
- 14 (3) An owner of three or more mobile homes or manufactured homes 15 may receive an exemption under this section for the two units with 16 the lowest appraised values. The department must aggregate similar 17 names and addresses to determine ownership.
- 18 (4) "Mobile home" and "manufactured home" have the meanings 19 provided in RCW 59.20.030.

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- 1 <u>NEW SECTION.</u> **Sec. 2.** The provisions of RCW 82.32.805 and
- 2 82.32.808 do not apply to this act.

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