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**ENGROSSED SUBSTITUTE SENATE BILL 5160**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Dhingra, Wellman, Palumbo, Keiser, Rolfes, Das, Randall, Wilson, C., Fortunato, Hasegawa, King, and Kuderer)

READ FIRST TIME 03/01/19.

1       AN ACT Relating to property tax exemptions for service-connected  
2 disabled veterans and senior citizens; amending RCW 84.36.381,  
3 84.36.383, 84.36.385, 84.38.020, 84.38.070, 84.38.130, and 84.38.150;  
4 reenacting and amending RCW 84.38.030; creating new sections; and  
5 providing an effective date.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7       NEW SECTION.   **Sec. 1.**   (1) This section is the tax preference  
8 performance statement for the tax preference contained in section 2,  
9 chapter . . ., Laws of 2019 (section 2 of this act). This performance  
10 statement is only intended to be used for subsequent evaluation of  
11 the tax preference. It is not intended to create a private right of  
12 action by any party or be used to determine eligibility for  
13 preferential tax treatment.

14       (2) The legislature categorizes this tax preference as one  
15 intended to provide tax relief for certain businesses or individuals,  
16 as indicated in RCW 82.32.808(2)(e).

17       (3) It is the legislature's specific public policy objective to  
18 provide tax relief to senior citizens, disabled persons, and  
19 veterans. The legislature recognizes that property taxes impose a  
20 substantial financial burden on those with fixed incomes and that  
21 property tax relief programs have considerable value in addressing

1 this burden. It is the legislature's intent to establish a mechanism  
2 for adjusting income thresholds into the future. Income thresholds  
3 were last adjusted in 2015.

4 **Sec. 2.** RCW 84.36.381 and 2018 c 46 s 2 are each amended to read  
5 as follows:

6 A person is exempt from any legal obligation to pay all or a  
7 portion of the amount of excess and regular real property taxes due  
8 and payable in the year following the year in which a claim is filed,  
9 and thereafter, in accordance with the following:

10 (1) (a) The property taxes must have been imposed upon a residence  
11 which was occupied by the person claiming the exemption as a  
12 principal place of residence as of the time of filing. However, any  
13 person who sells, transfers, or is displaced from his or her  
14 residence may transfer his or her exemption status to a replacement  
15 residence, but no claimant may receive an exemption on more than one  
16 residence in any year. Moreover, confinement of the person to a  
17 hospital, nursing home, assisted living facility, ~~((e))~~ adult family  
18 home, or home of a relative for the purpose of long-term care does  
19 not disqualify the claim of exemption if:

20 ~~((a))~~ (i) The residence is temporarily unoccupied;

21 ~~((b))~~ (ii) The residence is occupied by a spouse or a domestic  
22 partner and/or a person financially dependent on the claimant for  
23 support; or

24 ~~((c))~~ (iii) The residence is rented for the purpose of paying  
25 nursing home, hospital, assisted living facility, or adult family  
26 home costs;

27 (b) For the purposes of this subsection (1), "relative" means any  
28 individual related to the claimant by blood, marriage, or adoption;

29 (2) The person claiming the exemption must have owned, at the  
30 time of filing, in fee, as a life estate, or by contract purchase,  
31 the residence on which the property taxes have been imposed or if the  
32 person claiming the exemption lives in a cooperative housing  
33 association, corporation, or partnership, such person must own a  
34 share therein representing the unit or portion of the structure in  
35 which he or she resides. For purposes of this subsection, a residence  
36 owned by a marital community or state registered domestic partnership  
37 or owned by cotenants is deemed to be owned by each spouse or each  
38 domestic partner or each cotenant, and any lease for life is deemed a  
39 life estate;

1 (3) (a) The person claiming the exemption must be:

2 (i) Sixty-one years of age or older on December 31st of the year  
3 in which the exemption claim is filed, or must have been, at the time  
4 of filing, retired from regular gainful employment by reason of  
5 disability; or

6 (ii) A veteran of the armed forces of the United States entitled  
7 to and receiving compensation from the United States department of  
8 veterans affairs at a total disability rating for a service-connected  
9 disability.

10 (b) However, any surviving spouse or surviving domestic partner  
11 of a person who was receiving an exemption at the time of the  
12 person's death will qualify if the surviving spouse or surviving  
13 domestic partner is fifty-seven years of age or older and otherwise  
14 meets the requirements of this section;

15 (4) The amount that the person is exempt from an obligation to  
16 pay is calculated on the basis of combined disposable income, as  
17 defined in RCW 84.36.383. If the person claiming the exemption was  
18 retired for two months or more of the assessment year, the combined  
19 disposable income of such person must be calculated by multiplying  
20 the average monthly combined disposable income of such person during  
21 the months such person was retired by twelve. If the income of the  
22 person claiming exemption is reduced for two or more months of the  
23 assessment year by reason of the death of the person's spouse or the  
24 person's domestic partner, or when other substantial changes occur in  
25 disposable income that are likely to continue for an indefinite  
26 period of time, the combined disposable income of such person must be  
27 calculated by multiplying the average monthly combined disposable  
28 income of such person after such occurrences by twelve. If it is  
29 necessary to estimate income to comply with this subsection, the  
30 assessor may require confirming documentation of such income prior to  
31 May 31 of the year following application;

32 (5) (a) A person who otherwise qualifies under this section and  
33 has a combined disposable income (~~of forty thousand dollars or~~  
34 ~~less~~) equal to or less than income threshold 3 is exempt from all  
35 excess property taxes, the additional state property tax imposed  
36 under RCW 84.52.065(2), and the portion of the regular property taxes  
37 authorized pursuant to RCW 84.55.050 and approved by the voters, if  
38 the legislative authority of the county or city imposing the  
39 additional regular property taxes identified this exemption in the  
40 ordinance placing the RCW 84.55.050 measure on the ballot; and

1 (b)(i) A person who otherwise qualifies under this section and  
2 has a combined disposable income (~~(of thirty-five thousand dollars or~~  
3 ~~less but greater than thirty thousand dollars)~~) equal to or less than  
4 income threshold 2 but greater than income threshold 1 is exempt from  
5 all regular property taxes on the greater of fifty thousand dollars  
6 or thirty-five percent of the valuation of his or her residence, but  
7 not to exceed seventy thousand dollars of the valuation of his or her  
8 residence; or

9 (ii) A person who otherwise qualifies under this section and has  
10 a combined disposable income (~~(of thirty thousand dollars or less)~~)  
11 equal to or less than income threshold 1 is exempt from all regular  
12 property taxes on the greater of sixty thousand dollars or sixty  
13 percent of the valuation of his or her residence;

14 (6)(a) For a person who otherwise qualifies under this section  
15 and has a combined disposable income (~~(of forty thousand dollars or~~  
16 ~~less)~~) equal to or less than income threshold 3, the valuation of the  
17 residence is the assessed value of the residence on the later of  
18 January 1, 1995, or January 1st of the assessment year the person  
19 first qualifies under this section. If the person subsequently fails  
20 to qualify under this section only for one year because of high  
21 income, this same valuation must be used upon requalification. If the  
22 person fails to qualify for more than one year in succession because  
23 of high income or fails to qualify for any other reason, the  
24 valuation upon requalification is the assessed value on January 1st  
25 of the assessment year in which the person requalifies. If the person  
26 transfers the exemption under this section to a different residence,  
27 the valuation of the different residence is the assessed value of the  
28 different residence on January 1st of the assessment year in which  
29 the person transfers the exemption.

30 (b) In no event may the valuation under this subsection be  
31 greater than the true and fair value of the residence on January 1st  
32 of the assessment year.

33 (c) This subsection does not apply to subsequent improvements to  
34 the property in the year in which the improvements are made.  
35 Subsequent improvements to the property must be added to the value  
36 otherwise determined under this subsection at their true and fair  
37 value in the year in which they are made.

38 **Sec. 3.** RCW 84.36.383 and 2012 c 10 s 74 are each amended to  
39 read as follows:

1 As used in RCW 84.36.381 through 84.36.389, (~~except where the~~  
2 ~~context clearly indicates a different meaning~~) unless the context  
3 clearly requires otherwise:

4 (1) The term "residence" means a single-family dwelling unit  
5 whether such unit be separate or part of a multiunit dwelling,  
6 including the land on which such dwelling stands not to exceed one  
7 acre, except that a residence includes any additional property up to  
8 a total of five acres that comprises the residential parcel if this  
9 larger parcel size is required under land use regulations. The term  
10 also includes a share ownership in a cooperative housing association,  
11 corporation, or partnership if the person claiming exemption can  
12 establish that his or her share represents the specific unit or  
13 portion of such structure in which he or she resides. The term also  
14 includes a single-family dwelling situated upon lands the fee of  
15 which is vested in the United States or any instrumentality thereof  
16 including an Indian tribe or in the state of Washington, and  
17 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a  
18 residence is deemed real property.

19 (2) The term "real property" also includes a mobile home which  
20 has substantially lost its identity as a mobile unit by virtue of its  
21 being fixed in location upon land owned or leased by the owner of the  
22 mobile home and placed on a foundation (posts or blocks) with fixed  
23 pipe, connections with sewer, water, or other utilities. A mobile  
24 home located on land leased by the owner of the mobile home is  
25 subject, for tax billing, payment, and collection purposes, only to  
26 the personal property provisions of chapter 84.56 RCW and RCW  
27 84.60.040.

28 (3) (~~"Department" means the state department of revenue.~~)  
29 "Principal place of residence" means a residence occupied for more  
30 than nine months each calendar year by a person claiming an exemption  
31 under RCW 84.36.381.

32 (4) "Combined disposable income" means the disposable income of  
33 the person claiming the exemption, plus the disposable income of his  
34 or her spouse or domestic partner, and the disposable income of each  
35 cotenant occupying the residence for the assessment year, less  
36 amounts paid by the person claiming the exemption or his or her  
37 spouse or domestic partner during the assessment year for:

38 (a) Drugs supplied by prescription of a medical practitioner  
39 authorized by the laws of this state or another jurisdiction to issue  
40 prescriptions;

1 (b) The treatment or care of either person received in the home  
2 or in a nursing home, assisted living facility, or adult family home;  
3 and

4 (c) Health care insurance premiums for medicare under Title XVIII  
5 of the social security act.

6 (5) "Disposable income" means adjusted gross income as defined in  
7 the federal internal revenue code, as amended prior to January 1,  
8 1989, or such subsequent date as the director may provide by rule  
9 consistent with the purpose of this section, plus all of the  
10 following items to the extent they are not included in or have been  
11 deducted from adjusted gross income:

12 (a) Capital gains, other than gain excluded from income under  
13 section 121 of the federal internal revenue code to the extent it is  
14 reinvested in a new principal residence;

15 (b) Amounts deducted for loss;

16 (c) Amounts deducted for depreciation;

17 (d) Pension and annuity receipts;

18 (e) Military pay and benefits other than attendant-care and  
19 medical-aid payments;

20 (f) Veterans benefits, other than:

21 (i) Attendant-care payments;

22 (ii) Medical-aid payments;

23 (iii) Disability compensation, as defined in Title 38, part 3,  
24 section 3.4 of the code of federal regulations, as of January 1,  
25 2008; and

26 (iv) Dependency and indemnity compensation, as defined in Title  
27 38, part 3, section 3.5 of the code of federal regulations, as of  
28 January 1, 2008;

29 (g) Federal social security act and railroad retirement benefits;

30 (h) Dividend receipts; and

31 (i) Interest received on state and municipal bonds.

32 (6) "Cotenant" means a person who resides with the person  
33 claiming the exemption and who has an ownership interest in the  
34 residence.

35 (7) "Disability" has the same meaning as provided in 42 U.S.C.  
36 Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such  
37 subsequent date as the department may provide by rule consistent with  
38 the purpose of this section.

39 (8) "Income threshold 1" means:

1 (a) For taxes levied for collection in calendar years prior to  
2 2022, a combined disposable income equal to thirty thousand dollars;  
3 and

4 (b) For taxes levied for collection in calendar year 2022 and  
5 thereafter, a combined disposable income equal to the greater of  
6 "income threshold 1" for the previous year or forty-five percent of  
7 the county median household income, adjusted every five years  
8 beginning March 1, 2021, as provided in RCW 84.36.385(8).

9 (9) "Income threshold 2" means:

10 (a) For taxes levied for collection in calendar years prior to  
11 2022, a combined disposable income equal to thirty-five thousand  
12 dollars; and

13 (b) For taxes levied for collection in calendar year 2022 and  
14 thereafter, a combined disposable income equal to the greater of  
15 "income threshold 2" for the previous year or fifty-five percent of  
16 the county median household income, adjusted every five years  
17 beginning March 1, 2021, as provided in RCW 84.36.385(8).

18 (10) "Income threshold 3" means:

19 (a) For taxes levied for collection in calendar years prior to  
20 2022, a combined disposable income equal to forty thousand dollars;  
21 and

22 (b) For taxes levied for collection in calendar year 2022 and  
23 thereafter, a combined disposable income equal to the greater of  
24 "income threshold 3" for the previous year or sixty-five percent of  
25 the county median household income, adjusted every five years  
26 beginning March 1, 2021, as provided in RCW 84.36.385(8).

27 (11) "County median household income" means the median household  
28 income estimates for the state of Washington by county of the legal  
29 address of the principal place of residence, as published by the  
30 office of financial management.

31 **Sec. 4.** RCW 84.36.385 and 2011 c 174 s 106 are each amended to  
32 read as follows:

33 (1) A claim for exemption under RCW 84.36.381 as now or hereafter  
34 amended, may be made and filed at any time during the year for  
35 exemption from taxes payable the following year and thereafter and  
36 solely upon forms as prescribed and furnished by the department of  
37 revenue. However, an exemption from tax under RCW 84.36.381 continues  
38 for no more than six years unless a renewal application is filed as  
39 provided in subsection (3) of this section.

1 (2) A person granted an exemption under RCW 84.36.381 must inform  
2 the county assessor of any change in status affecting the person's  
3 entitlement to the exemption on forms prescribed and furnished by the  
4 department of revenue.

5 (3) Each person exempt from taxes under RCW 84.36.381 in 1993 and  
6 thereafter((7)) must file with the county assessor a renewal  
7 application not later than December 31<sup>st</sup> of the year the assessor  
8 notifies such person of the requirement to file the renewal  
9 application. Renewal applications must be on forms prescribed and  
10 furnished by the department of revenue.

11 (4) At least once every six years, the county assessor must  
12 notify those persons receiving an exemption from taxes under RCW  
13 84.36.381 of the requirement to file a renewal application. The  
14 county assessor may also require a renewal application following an  
15 amendment of the income requirements set forth in RCW 84.36.381.

16 (5) If the assessor finds that the applicant does not meet the  
17 qualifications as set forth in RCW 84.36.381, as now or hereafter  
18 amended, the claim or exemption must be denied but such denial is  
19 subject to appeal under the provisions of RCW 84.48.010 and in  
20 accordance with the provisions of RCW 84.40.038. If the applicant had  
21 received exemption in prior years based on erroneous information, the  
22 taxes must be collected subject to penalties as provided in RCW  
23 84.40.130 for a period of not to exceed five years.

24 (6) The department and each local assessor is hereby directed to  
25 publicize the qualifications and manner of making claims under RCW  
26 84.36.381 through 84.36.389, through communications media, including  
27 such paid advertisements or notices as it deems appropriate. Notice  
28 of the qualifications, method of making applications, the penalties  
29 for not reporting a change in status, and availability of further  
30 information must be included on or with property tax statements and  
31 revaluation notices for all residential property including mobile  
32 homes, except rental properties.

33 (7) The department must authorize an option for electronic filing  
34 of applications and renewal applications for the exemption under RCW  
35 84.36.381.

36 (8) Beginning March 1, 2021, and by March 1st every fifth year  
37 thereafter, the department must publish updated income thresholds.  
38 The adjusted thresholds must be rounded to the nearest one dollar. If  
39 the income threshold adjustment is negative, the income threshold for  
40 the prior year continues to apply. The department must adjust income



1 thresholds for each county to reflect the most recent year available  
2 of estimated county median household income, including preliminary  
3 estimates or projections, as published by the office of financial  
4 management. For the purposes of this subsection, "county median  
5 household income" has the same meaning as in RCW 84.36.383.

6 (9) Beginning December 1, 2021, and every fifth year thereafter,  
7 to assist the legislature in evaluating the extent to which the  
8 changes under this act are uniformly and equitably benefiting  
9 residential property owners across the state, the department, using  
10 data provided by county assessors, must submit a report to the  
11 legislature that includes the most recently available income  
12 thresholds for each county under RCW 84.36.381, the number of  
13 additional properties exempted under RCW 84.36.381 resulting from the  
14 changes under this act, and any other information the department  
15 deems relevant to the legislature's evaluation of the efficacy of  
16 this act in providing additional, uniform, and equitable statewide  
17 residential property tax relief.

18 **Sec. 5.** RCW 84.38.020 and 2006 c 62 s 2 are each amended to read  
19 as follows:

20 ~~((Unless a different meaning is plainly required by the context,~~  
21 ~~the following words and phrases as hereinafter used in this chapter~~  
22 ~~shall have the following meanings:)) The definitions in this section  
23 apply throughout this chapter unless the context clearly requires  
24 otherwise.~~

25 (1) (a) "Claimant" means a person who either elects or is required  
26 under RCW 84.64.050 to defer payment of the special assessments  
27 and/or real property taxes accrued on the claimant's residence by  
28 filing a declaration to defer as provided by this chapter.

29 (b) When two or more individuals of a household file or seek to  
30 file a declaration to defer, they may determine between them as to  
31 who is the claimant (~~shall be~~)).

32 (2) ~~(("Department" means the state department of revenue.~~  
33 ~~(3)) "Devisee" means any person designated in a will to receive~~  
34 ~~a disposition of real or personal property.~~

35 (3) "Equity value" means the amount by which the fair market  
36 value of a residence as determined from the records of the county  
37 assessor exceeds the total amount of any liens or other obligations  
38 against the property.

1       (4) "Heirs" means those persons, including the surviving spouse,  
2 who are entitled under the statutes of intestate succession to the  
3 property of a decedent.

4       (5) "Income threshold" means:

5       (a) For taxes levied for collection in calendar years prior to  
6 2022, a combined disposable income equal to forty-five thousand  
7 dollars; and

8       (b) For taxes levied for collection in calendar year 2022 or  
9 thereafter, a combined disposable income equal to the greater of the  
10 "income threshold" for the previous year, or seventy-five percent of  
11 the county median household income, adjusted every five years  
12 beginning March 1, 2021, as provided in RCW 84.36.385(8).

13       (6) "Local government" means any city, town, county, water-sewer  
14 district, public utility district, port district, irrigation  
15 district, flood control district, or any other municipal corporation,  
16 quasi-municipal corporation, or other political subdivision  
17 authorized to levy special assessments.

18       ~~((5))~~ (7) "Real property taxes" means ad valorem property taxes  
19 levied on a residence in this state in the preceding calendar year.

20       ~~((6))~~ (8) "Residence" has the meaning given in RCW 84.36.383.

21       ~~((7))~~ (9) "Special assessment" means the charge or obligation  
22 imposed by a local government upon property specially benefited.

23       **Sec. 6.** RCW 84.38.030 and 2015 3rd sp.s. c 30 s 3 and 2015 c 86  
24 s 313 are each reenacted and amended to read as follows:

25       A claimant may defer payment of special assessments and/or real  
26 property taxes on up to eighty percent of the amount of the  
27 claimant's equity value in the claimant's residence if the following  
28 conditions are met:

29       (1) The claimant must meet all requirements for an exemption for  
30 the residence under RCW 84.36.381, other than the age and income  
31 limits under RCW 84.36.381.

32       (2) The claimant must be sixty years of age or older on December  
33 31st of the year in which the deferral claim is filed, or must have  
34 been, at the time of filing, retired from regular gainful employment  
35 by reason of disability as defined in RCW 84.36.383. However, any  
36 surviving spouse ~~((or))~~, surviving domestic partner, heir, or devisee  
37 of a person who was receiving a deferral at the time of the person's  
38 death qualifies if the surviving spouse ~~((or))~~, surviving domestic

1 partner, heir, or devisee is fifty-seven years of age or older and  
2 otherwise meets the requirements of this section.

3 (3) The claimant must have a combined disposable income, as  
4 defined in RCW 84.36.383, (~~of forty-five thousand dollars or less~~)  
5 equal to or less than the income threshold.

6 (4) The claimant must have owned, at the time of filing, the  
7 residence on which the special assessment and/or real property taxes  
8 have been imposed. For purposes of this subsection, a residence owned  
9 by a marital community, owned by domestic partners, or owned by  
10 cotenants is deemed to be owned by each spouse, each domestic  
11 partner, or each cotenant. A claimant who has only a share ownership  
12 in cooperative housing, a life estate, a lease for life, or a  
13 revocable trust does not satisfy the ownership requirement.

14 (5) The claimant must have and keep in force fire and casualty  
15 insurance in sufficient amount to protect the interest of the state  
16 in the claimant's equity value. However, if the claimant fails to  
17 keep fire and casualty insurance in force to the extent of the  
18 state's interest in the claimant's equity value, the amount deferred  
19 may not exceed one hundred percent of the claimant's equity value in  
20 the land or lot only.

21 (6) In the case of special assessment deferral, the claimant must  
22 have opted for payment of such special assessments on the installment  
23 method if such method was available.

24 **Sec. 7.** RCW 84.38.070 and 2008 c 6 s 703 are each amended to  
25 read as follows:

26 If the claimant declaring his or her intention to defer special  
27 assessments or real property tax obligations under this chapter  
28 ceases to reside permanently on the property for which the  
29 declaration to defer is made between the date of filing the  
30 declaration and December 15th of that year, the deferral otherwise  
31 allowable under this chapter (~~shall~~) is not (~~be~~) allowed on such  
32 tax roll. However, this section (~~shall~~) does not apply where the  
33 claimant dies, leaving a spouse (~~or~~), domestic partner, heir, or  
34 devisee surviving, who is also eligible for deferral of special  
35 assessment and/or property taxes.

36 **Sec. 8.** RCW 84.38.130 and 2008 c 6 s 704 are each amended to  
37 read as follows:

1 Special assessments and/or real property tax obligations deferred  
2 under this chapter (~~shall~~) become payable together with interest as  
3 provided in RCW 84.38.100:

4 (1) Upon the sale of property which has a deferred special  
5 assessment and/or real property tax lien upon it.

6 (2) Upon the death of the claimant with an outstanding deferred  
7 special assessment and/or real property tax lien except a surviving  
8 spouse (~~or~~), surviving domestic partner, heir, or devisee who is  
9 qualified under this chapter may elect to incur the special  
10 assessment and/or real property tax lien, which (~~shall~~) is then  
11 (~~be~~) payable by that spouse (~~or that~~), domestic partner, heir, or  
12 devisee as provided in this section.

13 (3) Upon the condemnation of property with a deferred special  
14 assessment and/or real property tax lien upon it by a public or  
15 private body exercising eminent domain power, except as otherwise  
16 provided in RCW 84.60.070.

17 (4) At such time as the claimant ceases to reside permanently in  
18 the residence upon which the deferral has been granted.

19 (5) Upon the failure of any condition set forth in RCW 84.38.030.

20 **Sec. 9.** RCW 84.38.150 and 2008 c 6 s 705 are each amended to  
21 read as follows:

22 (1) A surviving spouse (~~or~~), surviving domestic partner, heir,  
23 or devisee of the claimant may elect to continue the property in its  
24 deferred tax status if the property is the residence of the spouse  
25 (~~or~~), domestic partner, heir, or devisee of the claimant and the  
26 spouse (~~or~~), domestic partner, heir, or devisee meets the  
27 requirements of this chapter.

28 (2) The election under this section to continue the property in  
29 its deferred status by the spouse (~~or the~~), domestic partner, heir,  
30 or devisee of the claimant (~~shall~~) must be filed in the same manner  
31 as an original claim for deferral is filed under this chapter (~~(not~~  
32 ~~later than ninety days from the date of the claimant's death)~~).  
33 Thereupon, the property with respect to which the deferral of special  
34 assessments and/or real property taxes is claimed (~~shall~~) must  
35 continue to be treated as deferred property. When the property has  
36 been continued in its deferred status by the filing of the spouse  
37 (~~or the~~), domestic partner, heir, or devisee of the claimant of an  
38 election under this section, the spouse (~~or the~~), domestic partner,  
39 heir, or devisee of the claimant may continue the property in its

1 deferred status in subsequent years by filing a claim under this  
2 chapter so long as the spouse (~~or the~~), domestic partner, heir, or  
3 devisee meets the qualifications set out in this section.

4 NEW SECTION. **Sec. 10.** This act applies to taxes levied for  
5 collection in 2022 and thereafter.

6 NEW SECTION. **Sec. 11.** The provisions of RCW 82.32.805 and  
7 82.32.808 do not apply to this act.

8 NEW SECTION. **Sec. 12.** This act takes effect March 1, 2021.

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