

SSB 5079 - S AMD 475

By Senator Honeyford

NOT CONSIDERED 04/26/2021

1 On page 7, at the beginning of line 38, strike all material
2 through "years" and insert "twelve months"

3 On page 8, line 1, after "The" strike "three-year"

4 On page 12, after line 5, insert the following:

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

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

11 (2) A claimant under this section is exempt from all property
12 taxes due and payable beginning in the next succeeding calendar year
13 following the calendar year in which notice was provided under RCW
14 59.20.080, and each calendar year immediately thereafter for a period
15 not to exceed 36 months.

16 (3) A claim for exemption under this section may be made and
17 filed with the county assessor at any time during the year for
18 exemption from taxes payable the following year. The owner of the
19 mobile home park must certify on the application for exemption that
20 notice was given in accordance with the requirements of RCW
21 59.20.080.

22 (4) Any amount of property tax exempted under this section is due
23 and payable immediately, subject to interest and penalties under RCW
24 84.56.020, if the mobile home park is closed or converted before the
25 end of the closure notice period.

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

NOT CONSIDERED 04/26/2021

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

EFFECT: Makes the three-year closure notice voluntary and provides a three-year property tax exemption for any landlord who chooses to provide a three-year notice of closure or change of use.

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