1596-S AMH JACO WRIK 234

**SHB 1596** - H AMD **164**

By Representative Jacobsen

**NOT CONSIDERED 01/02/2024**

 On page 8, line 22, after "(3)" insert "A governing authority may waive the additional real property tax, interest, and penalty provided for in this section in the event that the governing authority determines that unforeseen circumstances rendered continued compliance with the requirements of the tax exemption impracticable. Circumstances that indicate impracticability may include, but are not limited to, flood, fire, tree, or other damage to the accessory dwelling unit or single-family dwelling; the death or incapacitation of an owner; or the division of ownership interest in the property. A governing authority may provide such a waiver whether or not the property owner provided notice prior to discontinuing compliance.

 (4)"

|  |  |
| --- | --- |
|  |  EFFECT:   Allows a governing authority to waive the additional property tax, interest, and penalty that would otherwise be imposed on a property that is out of compliance with the tax exemption requirements if the governing authority determines that unforeseen circumstances rendered continued compliance impracticable. |

**--- END ---**