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**SENATE BILL 6238**

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**State of Washington 68th Legislature 2024 Regular Session**

**By** Senators Dozier, Conway, Fortunato, Hasegawa, Lovelett, Lovick, Torres, Wagoner, Warnick, C. Wilson, and J. Wilson

AN ACT Relating to updating thresholds for the property tax exemption for widows and widowers of honorably discharged veterans; amending RCW 84.39.010; and creating a new section.

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

**Sec.**  RCW 84.39.010 and 2015 c 86 s 314 are each amended to read as follows:

A person is entitled to a property tax exemption in the form of a grant as provided in this chapter. The person is entitled to assistance for the payment of all or a portion of the amount of excess and regular real property taxes imposed on the person's residence in the year in which a claim is filed in accordance with the following:

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

(2)(a) The person making the claim must be:

(i) ((~~Sixty-two~~)) 62 years of age or older on December 31st of the year in which the claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability; and

(ii) A widow or widower of a veteran who:

(A) Died as a result of a service-connected disability;

(B) Was rated as ((~~one hundred~~)) 100 percent disabled by the United States veterans' administration for the ((~~ten~~)) 10 years prior to his or her death;

(C) Was a former prisoner of war as substantiated by the United States veterans' administration and was rated as ((~~one hundred~~)) 100 percent disabled by the United States veterans' administration for one or more years prior to his or her death; or

(D) Died on active duty or in active training status as a member of the United States uniformed services, reserves, or national guard; and

(b) The person making the claim must not have remarried.

(3) The claimant must have a combined disposable income of ((~~forty thousand dollars or less~~)) equal to or less than income threshold 3.

(4) The claimant must have owned, at the time of filing, the residence on which the real property taxes have been imposed. For purposes of this subsection, a residence owned by cotenants is deemed to be owned by each cotenant. A claimant who has only a share ownership in cooperative housing, a life estate, a lease for life, or a revocable trust does not satisfy the ownership requirement.

(5) A person who otherwise qualifies under this section is entitled to assistance in an amount equal to regular and excess property taxes imposed on the difference between the value of the residence eligible for exemption under RCW 84.36.381(5) and:

(a) The first ((~~one hundred thousand dollars~~)) $200,000 of assessed value of the residence for a person who has a combined disposable income of ((~~thirty thousand dollars or less~~)) equal to or less than income threshold 1;

(b) The first ((~~seventy-five thousand dollars~~)) $150,000 of assessed value of the residence for a person who has a combined disposable income ((~~of thirty-five thousand dollars or less but greater than thirty thousand dollars~~)) equal to or less than income threshold 2 but greater than income threshold 1; or

(c) The first ((~~fifty thousand dollars~~)) $100,000 of assessed value of the residence for a person who has a combined disposable income ((~~of forty thousand dollars or less but greater than thirty-five thousand dollars~~)) equal to or less than income threshold 3 but greater than income threshold 2.

(6) As used in this section:

(a) "Veteran" has the same meaning as provided under RCW 41.04.005.

(b) The meanings attributed in RCW 84.36.383 to the terms "residence," "combined disposable income," "disposable income," ((~~and~~)) "disability," "income threshold 1," "income threshold 2," and "income threshold 3" apply ((~~equally to~~)) throughout this section.

NEW SECTION. **Sec.**  This act applies to taxes levied for collection in 2025 and thereafter.

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