

SHB 1596 - H AMD **164**

By Representative Jacobsen

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

12 (4)"

13

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 ---