

RCW 84.36.385 Residences—Claim for exemption—Forms—Change of status—Publication and notice of qualifications and manner of making claims. (1) A claim for exemption under RCW 84.36.381 as now or hereafter amended, may be made and filed at any time during the year for exemption from taxes payable the following year and thereafter and solely upon forms as prescribed and furnished by the department of revenue. However, an exemption from tax under RCW 84.36.381 continues for no more than six years unless a renewal application is filed as provided in subsection (3) of this section.

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

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

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

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

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

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

(8) Beginning August 1, 2023, and by March 1st every third year thereafter, the department must publish updated income thresholds. The adjusted thresholds must be rounded up to the nearest one thousand dollars. If the income threshold adjustment is negative, the income threshold for the prior year continues to apply. The department must adjust income thresholds for each county to reflect the most recent year available of estimated county median household incomes, including preliminary estimates or projections, as published by the office of financial management. For the purposes of this subsection, "county median household income" has the same meaning as provided in RCW 84.36.383.

(9) Beginning with the adjustment made by August 1, 2023, as provided in subsection (8) of this section, and every adjustment thereafter, if an income threshold in a county is not adjusted based on percentage of county median income, then the income threshold must be adjusted based on the growth of the seasonally adjusted consumer price index for all urban consumers (CPI-U) for the prior twelve month period as published by the United States bureau of labor statistics. In no case may the adjustment be greater than one percent. The adjusted thresholds must be rounded to the nearest one dollar. If the income threshold adjustment is negative, the income threshold for the prior year continues to apply. [2023 c 147 s 3; 2021 c 145 s 24; 2020 c 209 s 2; 2019 c 453 s 3; 2011 c 174 s 106; 2010 c 106 s 308; 2001 c 185 s 8; 1992 c 206 s 13; 1988 c 222 s 10; 1983 1st ex.s. c 11 s 6; 1983 1st ex.s. c 11 s 3; 1979 ex.s. c 214 s 3; 1977 ex.s. c 268 s 2; 1974 ex.s. c 182 s 3.]

Tax preference performance statement exemption—Automatic expiration date exemption—2023 c 147: See note following RCW 84.36.381.

Automatic expiration date and tax preference performance statement exemption—2020 c 209: See note following RCW 84.36.387.

Application—Automatic expiration date and tax preference performance statement exemption—2019 c 453: See notes following RCW 84.36.381.

Effective date—2010 c 106: See note following RCW 35.102.145.

Application—2001 c 185 ss 1-12: See note following RCW 84.14.110.

Effective date—1992 c 206: See note following RCW 82.04.170.

Intent—Applicability—Effective dates—1983 1st ex.s. c 11: See notes following RCW 84.36.381.

Applicability—1979 ex.s. c 214: See note following RCW 84.36.381.