
SENATE BILL 5240

State of Washington 53rd Legislature 1993 Regular Session

By Senators Bluechel, Rinehart, Oke and Winsley

Read first time 01/19/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to property tax exemptions and deferrals for senior
2 citizens and persons retired for reasons of physical disability;
3 amending RCW 84.36.383; and creating a new section.

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

5 **Sec. 1.** RCW 84.36.383 and 1991 c 213 s 4 are each amended to read
6 as follows:

7 As used in RCW 84.36.381 through 84.36.389, except where the
8 context clearly indicates a different meaning:

9 (1) The term "residence" shall mean a single family dwelling unit
10 whether such unit be separate or part of a multiunit dwelling,
11 including the land on which such dwelling stands not to exceed one
12 acre. The term shall also include a share ownership in a cooperative
13 housing association, corporation, or partnership if the person claiming
14 exemption can establish that his or her share represents the specific
15 unit or portion of such structure in which he or she resides. The term
16 shall also include a single family dwelling situated upon lands the fee
17 of which is vested in the United States or any instrumentality thereof
18 including an Indian tribe or in the state of Washington, and

1 notwithstanding the provisions of RCW 84.04.080(~~(7)~~) or 84.04.090 (~~(or~~
2 ~~84.40.250)~~), such a residence shall be deemed real property.

3 (2) The term "real property" shall also include a mobile home which
4 has substantially lost its identity as a mobile unit by virtue of its
5 being fixed in location upon land owned or leased by the owner of the
6 mobile home and placed on a foundation (posts or blocks) with fixed
7 pipe, connections with sewer, water, or other utilities: PROVIDED,
8 That a mobile home located on land leased by the owner of the mobile
9 home shall be subject, for tax billing, payment, and collection
10 purposes, only to the personal property provisions of chapter 84.56 RCW
11 and RCW 84.60.040.

12 (3) The term "preceding calendar year" shall mean the calendar year
13 preceding the year in which the claim for exemption is to be made.

14 (4) "Department" shall mean the state department of revenue.

15 (5) "Combined disposable income" means the disposable income of the
16 person claiming the exemption, plus the disposable income of his or her
17 spouse, and the disposable income of each cotenant occupying the
18 residence for the preceding calendar year, less amounts paid by the
19 person claiming the exemption or his or her spouse during the previous
20 year for the treatment or care of either person received in the home or
21 in a nursing home.

22 (6) "Disposable income" means adjusted gross income as defined in
23 the federal internal revenue code, as amended prior to January 1, 1989,
24 or such subsequent date as the director may provide by rule consistent
25 with the purpose of this section, plus all of the following items to
26 the extent they are not included in or have been deducted from adjusted
27 gross income:

28 (a) Capital gains, other than nonrecognized gain on the sale of a
29 principal residence under section 1034 of the federal internal revenue
30 code, or gain excluded from income under section 121 of the federal
31 internal revenue code to the extent it is reinvested in a new principal
32 residence;

33 (b) Amounts deducted for loss;

34 (c) Amounts deducted for depreciation;

35 (d) Pension and annuity receipts to the extent they have not been
36 subject to federal income taxation at the time of contribution;

37 (e) Military pay and benefits other than attendant-care and
38 medical-aid payments;

1 (f) Veterans benefits other than attendant-care and medical-aid
2 payments;

3 (g) Federal social security act and railroad retirement benefits
4 after any deduction for medicare under Title XVIII of the social
5 security act;

6 (h) Dividend receipts; and

7 (i) Interest received on state and municipal bonds.

8 (7) "Cotenant" means a person who resides with the person claiming
9 the exemption and who has an ownership interest in the residence.

10 NEW SECTION. Sec. 2. This act applies to taxes levied in 1993 for
11 collection in 1994, and thereafter.

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