
SUBSTITUTE HOUSE BILL 3164

State of Washington 59th Legislature 2006 Regular Session

By House Committee on Finance (originally sponsored by Representatives Kilmer, Kristiansen, Linville, Bailey, Pettigrew, P. Sullivan, Dunn, Ericks, Appleton, Green, Morrell, Sells and Simpson)

READ FIRST TIME 02/07/06.

1 AN ACT Relating to an increase in the personal property tax
2 exemption for the head of a family; amending RCW 84.36.110; creating a
3 new section; and providing a contingent effective date.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that it is in the
6 public interest of the people of the state of Washington to ease the
7 burden of property taxes paid by the head of a family. To achieve this
8 purpose, this act increases the amount of personal property exemption
9 for the head of a family from three thousand dollars to fifteen
10 thousand dollars. The last time this exemption was increased was 1988.
11 It is the clear and unambiguous intent of the legislature that the
12 property described within this measure shall be exempt for taxation, as
13 authorized by Article VII, section 1 of the state Constitution.

14 **Sec. 2.** RCW 84.36.110 and 1988 c 10 s 1 are each amended to read
15 as follows:

16 The following property shall be exempt from taxation:

17 (1) All household goods and furnishings in actual use by the owner
18 thereof in equipping and outfitting his or her residence or place of

1 abode and not for sale or commercial use, and all personal effects held
2 by any person for his or her exclusive use and benefit and not for sale
3 or commercial use.

4 (2) The personal property, other than specified in (~~subdivision~~)
5 subsection (1) (hereof) of this section, of each head of a family
6 liable to assessment and taxation of which (~~such~~) the individual is
7 the actual and bona fide owner to an amount of (~~three~~) fifteen
8 thousand dollars of (~~actual~~) true and fair value(~~s:—PROVIDED,~~
9 ~~That~~). This exemption shall not apply to any private motor
10 vehicle(,) or mobile home(, and:—PROVIDED, FURTHER, That). If the
11 county assessor is satisfied that all of the personal property of any
12 person is exempt from taxation under the provisions of this statute or
13 any other statute providing exemptions for personal property, no
14 listing of such property shall be required(, but). However, if the
15 personal property described in this subsection exceeds in value the
16 amount allowed as exempt, then a complete list of said personal
17 property shall be made as provided by law, and the county assessor
18 shall deduct the amount of the exemption authorized by this subsection
19 from the total amount of the assessment and (~~assess~~) impose taxes on
20 the remainder.

21 NEW SECTION. Sec. 3. This act takes effect January 1, 2007, if
22 the proposed amendment to Article VII, section 1 of the state
23 Constitution authorizing an increased personal exemption for the head
24 of a family is validly submitted to and is approved and ratified by the
25 voters at the next general election. If the proposed amendment is not
26 approved and ratified, this act is void in its entirety.

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