

That this section shall not preclude actions for the recovery of damages.

Passed the Senate April 30, 1967.

Passed the House April 29, 1967.

Approved by the Governor May 10, 1967.

CHAPTER 132.

[Reengrossed Senate Bill No. 468.]

PROPERTY TAX—SENIOR CITIZEN EXEMPTION.

AN ACT relating to revenue and taxation; providing a limited exemption from the property tax for certain senior citizens; adding new sections to chapter 84.36 RCW; repealing section 2, chapter 168, Laws of 1965 extraordinary session and RCW 84.36.126; and providing penalties.

Be it enacted by the Legislature of the State of Washington:

Section 1. There is added to chapter 84.36 RCW a New section. new section to read as follows:

A person shall be exempt from any legal obligation to pay the first fifty dollars of real property taxes due and payable in any one year if the following conditions are met:

Property tax—
Senior citizen
exemption—
Qualifications.

(1) The property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the five calendar years preceding the year for which the exemption is claimed; or the property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the preceding calendar year and the person claiming the exemption must also have been a resident of the state of Washington for the last ten calendar years preceding the year for which the exemption is claimed.

(2) The person claiming the exemption must have owned, at the time of filing, in fee, by contract

Property tax—
Senior citizen
exemption—
Qualifications.

purchase, or by deed of trust, the residence on which the property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community shall be deemed to be owned by each spouse.

(3) If the person claiming the exemption is a male, he must have been sixty-five years of age or older on February 15th of the year in which the exemption is claimed, or must have been, at the time of filing, totally disabled and as such retired under a public or private retirement plan.

(4) If the person claiming the exemption is a female, she must have been sixty-two years of age or older on February 15th of the year in which the exemption is claimed.

(5) No person who, during the preceding calendar year, has regularly occupied the residence on which the taxes have been imposed shall have received during the preceding calendar year any earnings of the type and amount which would cause any deduction from social security benefits for a recipient of such benefits pursuant to 42 U.S.C. 403: *Provided, however,* That this subsection shall not apply with respect to an occupant who is related to the person claiming the exemption and who is either a student under the age of twenty-five who is pursuing a full course of studies or who is making payments as a sharing of the expenses of maintaining the residence not in excess of one hundred dollars per month.

(6) The combined income, from all sources whatsoever, of the person claiming the exemption and his or her spouse shall not have been in excess of three thousand dollars for the preceding calendar year.

New section.

Sec. 2. There is added to chapter 84.36 RCW a new section to read as follows:

For the purposes of section 1 of this act:

(1) The term "residence" shall mean a single family dwelling, including the lot on which the dwelling stands. Definitions.

(2) The term "preceding calendar year" shall mean the calendar year preceding the year in which the property taxes for which the exemption is claimed are due and payable.

All claims for exemption shall be made and signed by the person entitled to the exemption, by his or her attorney in fact or, in the event the residence of such person is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, by such holder, either before a notary public or the county assessor or his deputy in the county where the real property is located. Any person signing a false claim shall be subject to perjury.

Claims for exemption shall be made annually and filed between February 15 and April 30 of the year in which the taxes are payable and solely upon forms as prescribed and furnished by the department of revenue.

Sec. 3. Section 2, chapter 168, Laws of 1965 extraordinary session and RCW 84.36.126 are each hereby repealed. Repeal.

Passed the Senate April 26, 1967.

Passed the House April 25, 1967.

Approved by the Governor May 10, 1967.