

NEW SECTION. Sec. 4. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the House February 19, 1972.
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CHAPTER 126
[Engrossed House Bill No. 140]
PROPERTY TAXES--SENIOR CITIZEN EXEMPTION

AN ACT Relating to revenue and taxation; amending section 4, chapter 288, Laws of 1971 ex. sess. and RCW 84.36.370; amending section 5, chapter 288, Laws of 1971 ex. sess. and RCW 84.36.380; and amending section 84.69.020, chapter 15, Laws of 1961 as last amended by section 14, chapter 288, Laws of 1971 ex. sess. and RCW 84.69.020.

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

Section 1. Section 4, chapter 288, Laws of 1971 ex. sess. and RCW 84.36.370 are each amended to read as follows:

A person shall be exempt from any legal obligation to pay a percentage of the amount of real property taxes due and payable in 1972 and subsequent years as the result of the levy of additional taxes in excess of regular property tax levies as that term is defined in RCW 84.04.140, as now or hereafter amended, and/or from such regular property tax levies in accordance with the following conditions:

(1) The property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the two calendar years preceding the year in which the exemption claim is filed; or the property taxes must have been imposed upon a residence which ((has been regularly)) was occupied by the person claiming the exemption ((during the preceding calendar year)) as a principal place of residence as of January 1st of the year for which the claim is filed and the person claiming the exemption must also have been a resident of the state of Washington for the last three calendar years preceding the year in which the claim is filed.

(2) The person claiming the exemption must have owned, at the time of filing, in fee, or by contract purchase, 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) The person claiming the exemption must have been sixty-two years of age or older on January 1st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability, except for the purposes of chapters 84.56 and 84.60 RCW, the term real property shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water or other utilities.

(4) ((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 as in effect on May 21, 1971: PROVIDED, That the earnings of any occupant living with and paying rent to the person claiming exemption shall not be included in the determination of the eligibility of such person for the exemption:

{5})) The amount that the person shall be exempt from an obligation to pay shall be calculated, on the basis of the combined income, from all sources whatsoever, of the person claiming the exemption and his or her spouse for the preceding calendar year, in accordance with the following schedule:

Income Range	Percentage of Excess Levies Exemption
\$4,000 or less	One hundred percent
\$4,001 - \$6,000	Fifty percent

PROVIDED, HOWEVER, That, solely with respect to a person within the income range of \$4,000 or less, in the event that taxes due and payable include no excess levies or include excess levies less than \$50.00, the amount of the exemption shall be \$50.00 and the difference shall be attributed pro rata to regular property tax levies of each of the taxing districts: AND PROVIDED FURTHER, That only two-thirds of any social security benefits shall be considered as income for the purposes of this section.

This section shall be effective as to claims made in 1971 and subsequent years with respect to taxes due and payable in 1972 and subsequent years.

Sec. 2. Section 84.69.020, chapter 15, Laws of 1961 as last amended by section 14, chapter 288, Laws of 1971 ex. sess. and RCW 84.69.020 are each amended to read as follows:

On order of the board of county commissioners or other county

legislative authority of any county, ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls; or
- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.128 or pursuant to RCW 84.36.370 and 84.36.380; or
- (8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsection (9).

Sec. 3. Section 5, chapter 288, Laws of 1971 ex. sess. and RCW 84.36.380 are each amended to read as follows:

For the purposes of RCW 84.36.370:

(1) The term "residence" shall mean a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which the dwelling stands not to exceed one acre. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080, 84.04.090 or 84.40.250, such a residence shall be deemed real property.

(2) The term "preceding calendar year" shall mean the calendar year preceding the year in which the claim for exemption is to be

made.

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 or by the owner, either before ((a notary public)) two witnesses 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.

If the assessor finds that the applicant does not meet the qualifications as set forth in RCW 84.36.37C, the claim shall be denied but such denial shall be subject to appeal under the provisions of RCW 84.48.010(5). If the applicant had received exemption in prior years, the taxes shall be collected subject to penalties as provided in RCW 84.40.130 for a period of not to exceed three years.

Claims for exemption under RCW 84.36.37C shall be made annually and filed between January 2 and July 1 of the year in which the property tax levies are imposed and solely upon forms as prescribed and furnished by the department of revenue: PROVIDED, That for 1971 such claims shall be filed between January 2 and August 1: PROVIDED FURTHER, That no claim for exemption shall be rejected for failure to make timely filing if the assessor shall determine that good cause existed for the failure to make timely filing.

In January of each year the county assessor shall mail necessary forms for application for exemption to each person approved for exemption during the previous year.

The department is hereby directed to publicize the qualifications and manner of making claims pursuant to RCW 84.36.37C and 84.36.380, through communications media, including such paid advertisements or notices as it deems appropriate.

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