

Highway buildings and facilities on capitol site. bonds for. Appropriation.

SEC. 11. There is hereby appropriated from the motor vehicle fund to the state highway commission for the biennium ending June 30, 1967, the sum of four million dollars, or so much thereof as may be necessary to carry out the provisions of this act, but no money shall be available under this appropriation from said fund unless a like amount of bonds provided for herein are sold and the money derived therefrom deposited to the credit of such fund.

Emergency.

SEC. 12. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House May 3, 1965.

Passed the Senate April 28, 1965.

Approved by the Governor May 12, 1965.

CHAPTER 168.

[House Bill No. 190.]

REAL PROPERTY TAXES—EXEMPTIONS.

AN ACT relating to revenue and taxation; adding a new section to chapter 84.36 RCW; providing penalties; and making an effective date.

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

Real property taxes—Exemption of certain retired persons on fixed income. Purpose.

SECTION 1. Due to the tremendous rise in living costs during the past decade, including increased property taxes, the failure of federal old age and survivors insurance and similar types of pension systems to adequately reflect in their pension payments these costs, and because savings once deemed adequate for retirement living are now grossly inadequate, it is therefore deemed necessary that the legislature now grant people retired on fixed incomes some relief from real property taxes. This

relief must be granted to insure that thousands of persons now retired on fixed incomes can remain in possession of their homes, thus not becoming a burden on state or local government.

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

The following persons, as heads of households, shall be exempt from the first fifty dollars of real property taxes due and payable in any one year, provided they come within the following provisions: Exemption—
Amount—
Persons
exempt.

(1) A male head of a household shall be sixty-five years of age or older prior to February 15th of the year in which the real property is assessed and the taxes levied thereon;

(2) A female head of a household shall be sixty-two years of age or older prior to February 15th of the year in which the real property is assessed and the taxes levied thereon;

(3) The person claiming exemption shall have owned, either in fee or by contract purchase, the real property for which the exemption is claimed for at least five years or have been a resident of the state of Washington for at least ten years if not qualified under the five year ownership limitation;

(4) A claim for exemption can only be made for a single family dwelling;

(5) Said single family dwelling as provided in subsection (4) above cannot be permanently occupied by anyone who is not solely dependent upon the head of the household for his support;

(6) The head of the household and spouse shall be retired from all gainful employment for at least one year prior to application for such exemption and shall not be actively engaged in any type of business;

(7) The combined income of the head of the household and his spouse, from all sources whatsoever, shall not be in excess of three thousand dollars (\$3,000) for the calendar year immediately preceding

Real property taxes—Exemption of certain retired persons on fixed income. Exemption—Amount—Persons exempt.

the year in which the real property is assessed and the taxes levied thereon.

(8) All claims for exemption shall be made and signed 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 either civil or criminal perjury;

(9) Claims for exemption shall be made annually and solely upon forms as prescribed by the Washington State Association of County Assessors.

Head of a household, as used in this section, may be any of the following: A married person, a single person, a widow or widower, a divorce or divorcee, provided they are the sole support of the household.

Effective date.

SEC. 3. This act shall become effective upon the approval of the voters of the state of an amendment to Article 7, section 1 of the Constitution of the state of Washington so as to authorize this form of exemption.

Passed the House May 5, 1965.

Passed the Senate May 5, 1965.

Approved by the Governor May 13, 1965.