

CHAPTER 224
[Engrossed Substitute House Bill No. 344]
PROPERTY TAXES--GROUNDS FOR REFUNDS--
SENIOR CITIZENS' EXEMPTION

AN ACT Relating to property taxes; amending section 2, chapter 132, Laws of 1967 ex. sess., and RCW 84.36.129; amending section 84.69.020, chapter 15, Laws of 1961 and RCW 84.69.020; and declaring an emergency.

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

Section 1. Section 84.69.020, chapter 15, Laws of 1961 and RCW 84.69.020 are each amended to read as follows:

On order of the board of county commissioners 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 84.36.129: PROVIDED, That a claim for such refund is made on or before October 30 of the year for which the taxes have been paid; or
- (8) Overpaid as a result of mistake, inadvertence, or lack of knowledge by any person paying the same: PROVIDED, That a claim for such refund is made on or before October 30 of the year for which the taxes have been overpaid; 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. 2. Section 2, chapter 132, Laws of 1967 ex. sess. and RCW 84.36.129 are each amended to read as follows:

For the purposes of RCW 84.36.128:

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

NEW SECTION. Sec. 3. 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 2, 1969
Passed the Senate April 28, 1969
Approved by the Governor May 12, 1969
Filed in office of Secretary of State May 12, 1969

CHAPTER 225
[House Bill No. 542]
TAXATION--MOBILE HOMES AND TRAVEL TRAILERS

AN ACT Relating to revenue and taxation; amending section 82.50.190, chapter 15, Laws of 1961 as amended by section 57, chapter 149, Laws of 1967 ex. sess. and RCW 82.50.190; and declaring an emergency.

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

Section 1. Section 82.50.190, chapter 15, Laws of 1961 as amended by section 57, chapter 149, Laws of 1967 ex. sess. and RCW 82.50.190 are each amended to read as follows:

No mobile home or travel trailer which is a part of the inventory of mobile homes or travel trailers held for sale by a dealer in the course of his business and no mobile home or travel trailer with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation.

NEW SECTION. Sec. 2. This 1969 amendatory 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 2, 1969
Passed the Senate May 2, 1969
Approved by the Governor May 12, 1969
Filed in office of Secretary of State May 12, 1969

CHAPTER 226
[Engrossed Senate Bill No. 113]
PROSECUTING ATTORNEYS--COMPENSATION--
PRIVATE PRACTICE

AN ACT Relating to counties; amending section 36.17.020, chapter 4, Laws of 1963, as last amended by section 2, chapter 77, Laws of 1967 ex. sess. and RCW 36.17.020; and amending section 36.27-